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OVERVIEW

.01

The detailed instructions presented in this section are provided to enable each hospital under the jurisdiction of the Commission to report financial and statistical data in a uniform and consistent format.

REPORTING REQUIREMENTS

.02

The reporting requirements of each hospital are listed in sub-sections .0210 to .0220 below. The required schedules are presented in Section 600.

A table of contents check off form is provided to list applicable/non-applicable schedules. This form requires the signature of the Chief Financial Officer.

Annual reports of Revenues, Expenses and volumes

.0210

The annual reports of Revenues, Expenses and Volumes consist of the following schedules and are detailed in Sub-Sections .06 to .22 and .79 of Section 500.

Volume Data - Schedules V1A, V1B, V1C, V2A, V2B, V3A, V3B, V3C, V3D, V5;

Unassigned Expense - Schedule UA;

Hospital Based Physicians - Schedules P1A, P1B;

Physicians Part B Services - Schedules P2A - P2I;

Physician support Services - Schedules P3A to P3H;

Residents, Interns Services P4A to P4I; & P5A to P5I;

Overhead Expense Summary Schedule OES;

General Service Centers - Schedules C1 to C14;

Patient Care Centers - Schedules D1 to D81;

Auxiliary Enterprises - Schedules E1 to E9;

Other Institutional Programs - Schedules F1 to F4;

Allocation of Expenses (Cafeteria, Parking, Data Processing, etc.) OADP

Reconciliation of Base Year Expenses to Schedule RE - Schedule RC;

Statement of Revenues and Expenses - Schedule RE;

Overhead Expenses Apportionment - Schedules J1, J2;

Overhead Statistical Apportionment - Schedules JS1, JS2;

Building Facility Allowance - Schedule H1;

Department Equipment Allowance - Schedule H2;

Distribution of Capital Facility Allowance-Schedules H3A, H3B;

Capital Facility Allowance Summary-Schedule H4;

Other Financial Considerations-Schedule G

Cash and Marketable Assets-Schedule GR;
Payor Differential-Schedules PDA;
Revenue Center Rate Summary-Schedules M, MA, MB;
Unregulated Services - Schedules URI to UR7
Annual Cost Survey - Schedule ACS
Transactions with Related Entities – TRE

The above schedules are detailed in Sections 500.06 to 500.22 and 500.76 to 500.90.

Annual Financial Statements

.0211

The Annual Financial Statements consist of the following schedules and detailed in Sub-Section .30 of Section 500.

Balance Sheet - Unrestricted Funds - (AUB)
Balance Sheet - Restricted Funds (ARB)
Statement of Change in Equity - (AFB)
Statement of Revenues and Expenses - (ARE)
Statement of Change in Financial Position - (AFP)

Monthly Financial Statements

.0212

The Monthly Financial Statements consist of the following schedules and are detailed in Sub-Section .31 of Section 500.

Balance Sheet - Unrestricted Funds - Schedule QUB
Balance Sheet - Restricted Funds - Schedule QRB
Statement of Revenues and Expenses - Schedule QRE

Monthly Financial Statement Summary

.0213

The Monthly Financial Statement Summary consists of the following schedule and is detailed in Sub-Section .32 of Section 500.

Financial Statement Summary - Schedule FS

Annual Statement of Change in Building and Equipment Fund Balances

.0214

The Annual Statement of Change in Building and Equipment Fund Balances consists of the following schedule and is detailed in Sub-Section .33 of Section 500.

Statement of Change in Building and Equipment Fund
Balances - Schedule CFA

Revenue and Volume Comparisons (RVC)

The above schedule is detailed in Section 500.51.

Annual Report of Revenues, Expenses and volumes

.0218

Two (2) copies of the following annual reports of revenues, expenses and volumes are required to be submitted to the Commission within 90 days after the end of each hospital's fiscal year.

Inpatients and patient Days (V1A, V1B, V1C, V1D);
Outpatient Visits (V2A, V2B)
Ancillary Service Units (V3A, V3B, V3C, V3D);
Equivalent Inpatient Days and Admissions (V5);
Unassigned Expenses (UA);
Hospital Based Physicians, P1A, P1B);
Physicians Part B Services (P2A to P2I);
Physicians Support Services (P3A to P3H);
Residents, Interns Services (P4A to P4I & P5A to P5I);
Overhead Expense Summary (OES);
General Service Center (C);
Patient Care Center (D);
Auxiliary Enterprise (E1 to E9);
Other Institutional Programs (F1 to F4);
Allocation of Expenses (Cafeteria, Parking, Data Processing, etc.) OADP;
Reconciliation of Base Year Expenses to Schedule RE (RC);
Statement of Revenues and Expenses (RE);
Overhead Expenses Apportionment - Schedules (J1, J2);
Overhead Statistical Apportionment - Schedules (JS1, JS2);
Building Facility Allowance - Schedule (H1);
Department Equipment Allowance (H2);
Distribution of Capital Facility Allowance (H3A, H3B);
Capital Facility Allowance Summary (H4);
Other Financial Considerations (G)
Cash and Marketable Assets (GR);
Payor Differential (PDA);
Revenue Center Rate Summary (M, MA, MB);
Unregulated Services (UR1 to UR6);
Annual Cost Survey (ACS);
Transactions with Related Entities (TRE);

The above schedules are detailed in Section 500.06 to 500.22 and 500.90.

ANNUAL REPORTS OF REVENUES, EXPENSES AND VOLUMES .03

The reporting requirements under this Sub-Section include base year expenses and volume data by functional cost center, certain base year revenue by functional cost center and base year revenues and expenses in the aggregate. The requirements also include the projection of volume data by functional cost center and the projections of revenues and expenses in the aggregate.

The above reporting requirements necessitated by the needs of the Commission to review and compare hospital costs in order to determine their reasonableness.

GENERAL SEQUENCE FOR COMPARISON OF ANNUAL REPORTS
OF REVENUES AND VOLUMES .04

A recommended sequence for completion of the Annual Reports of Revenues, Expenses and Volumes is outlined below.

1. Completion of Base Year and Projected Volume Data on Schedules V1A, V1B, V1C, V1D, V2A, V2B, V3A, V3B, V3C and V3D.
2. Calculation of EIPDs and EIPAs on Schedule V5.
3. Completion of Base Year expenses on Schedules P1A and P1B.
4. Completion of Schedule OES.
5. Completion of Base Year expenses on Schedules OADP, UA, C, D, E1 to E9, F1 to F4, P2A to P2I, P3A to P3H, P4A to P4I and P5A to P5I.
6. Completion of Schedule RE.
7. Completion of Schedule RC.
8. Completion of Schedule OADP.
9. Allocation of Base Year expenses from Schedules UA and C to Schedules E1 to E9 and F1 to F4.
10. Completion of Schedules E2, E7, E8, and E9 which include:
 - a. Volume Data Section
 - b. Base Year Data Section
 - c. Base Year Profit (Loss) Section
 - d. Base Year FTEs
11. Completion of the Base year FTE Line on Schedules C, D, E1, E3, E4, E5, E6, F1, to F4 P2A to P2I, P3A to P3H, P4A to P4I and P5A to P5I.
12. Completion of Schedules E1, E3, E4, E5, and E6 which includes:
 - a. Volume Data Section
 - b. Base Year Data Section
 - c. Base Year Profit (loss) Section

13. Completion of Schedules F1 to F4 which includes:
 - a. Volume Data Section
 - b. Base Year Data Section
 - c. Base Year Profit (Loss) Section
14. Completion of Schedules UR1 to UR6 which includes:
 - a. Volume Data Section
 - b. Base Year Data Section
 - c. Base Year Profit (Loss) Section
15. Completion of Schedule UA which includes:
 - a. Base Year Data Section
16. Completion of Schedules J1, J2, JS1, JS2
17. Completion of Schedule H1
18. Completion of Schedule H2A
19. Completion of Schedules H3A to H3B
20. Completion of Schedule H4
 - a. Base year Data Section
21. Completion of Schedule CFA
22. Completion of Schedule G
 - a. Base Year Data Section
23. Completion of Schedule GR
 - a. Base year Data Section
24. Completion of Schedule PDA
 - a. Base Year Data Section
25. Completion of Schedules M, MA and MB
26. Completion of Schedule ACS

Corrections to Annual Reports of Revenues, Expenses and Volumes

.05

Revisions of data for the annual reporting schedules must be submitted on the appropriate schedules completing the heading Section and entering the revised data only. The word "revised" must be printed above the Base Year or Budget Year Line.

<u>SCHEDULE V1 ROUTINE SERVICE VOLUMES AND PATIENT DAYS</u>	.06
<u>Overview</u>	.061

Schedules V1A is provided to enable each hospital to report certain inpatient statistics, including admissions (discharges) and patient days, for the following daily hospital service centers:

<u>Center Nomenclature</u>	<u>Patient Care Center</u>	<u>Mode</u>
Medical Surgical Acute	D1	MSG
Pediatrics Acute	D2	PED
Psychiatric Acute	D3	PSY
Obstetrics Acute	D4	OBS
Definite Observation	D5	DEF
Medical Surgical Intensive Care	D6	MIS
Coronary Care	D7	CCU
Pediatric Intensive Care	D8	PIC
Neo-Natal Intensive Care	D9	NEO
Burn Care	D10	BUR
Psychiatric Intensive Care	D11	PSI
Shock Trauma	D12	TRM
Oncology	D13	ONC
Newborn Nursery	D14	NUR
Premature Nursery	D15	PRE
Rehabilitation	D54	RHB
Psychiatric Adult	D70	PAD
Psychiatric Child/Adolescent	D71	PCD
Psychiatric Geriatric	D73	PSG
Pediatric Step-Down	D83	PSD

The line "Source" indicates computations to be made or the source of the data requested.
Refer to Section 200.075 for description of the above daily hospital service centers.

<u>Detailed Instructions</u>	.062
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Heading Section

Institution Name Line

Enter on this line the complete name of the reporting hospital.

Institution Number Line

Enter on this line the number assigned to the reporting hospital located in Appendix B. The assigned number corresponds to the last 4 digits of the reporting hospital's Medicare Provider Number e.g. 0099.

Fiscal Year line

Enter on this line the year for which the fiscal year data is reported, e.g. 06- 10

Sch. V1 Col. 1- Admissions

Enter in this column, in each applicable daily hospital service center line, the number of admissions to the reporting hospital in the fiscal year.

Sch. V1 Col. 2- Patient Days

Enter in this column, in each applicable daily hospital service center line, the number of patient days for the fiscal year.

The patient days reported in each daily hospital service center should agree with the patient days reported on Schedule MS for the fiscal year. Submit appropriate explanations/reconciliations for any differences.

Sch. V1 Col. 3- Intra- Hospital Transfer In

Enter on this line, in each applicable daily hospital service center column, the number of patients transferred into each daily hospital service center of the reporting hospital in the fiscal year.

Sch. V1 Col.4 -Length of Stay

Enter in this column, in each applicable daily hospital service center line, the result of dividing Col. 2 (Patient Days) by the sum of Column 3 (Intra-Hospital Transfers In) and Col. 1 (Admissions).

Sch. V1 Col. 5 -Average Licensed Beds

Enter in the column, in each applicable daily hospital service cost center, the average number of licensed beds for the fiscal year.

In determining the average number of licensed beds, add the number of licensed beds at the beginning or end of each month and divide the result by 12.

The average number of licensed beds each month must agree with the licensed beds by month submitted on Schedule MS for the fiscal year.

Sch. V1 Col. 6 -% of Occupancy

Enter in this column, in each applicable daily hospital service line, the result of dividing the Patient Days by the results of multiplying Col. 5 (Average licensed beds) by 365 days or 366 leap year

Round each result to 3 decimal places e.g. $10000 / (30 \times 365) = .913$

SCHEDULE V2- AMBULATORY UNITS .07Overview .071

Schedule V2 is provided to enable each hospital to report units of service for the following ambulatory service centers:

<u>Center Nomenclature</u>	<u>Patient Care Center</u>	<u>Mode</u>
Emergency Services	D18	EMG
Clinic Services	D19	CL
Day/Night Care Services	D20	PDC
Same Day Surgery	D22	SDS
Free Standing Emergency	D50	FSE
Observation	D55	OBV
Oncology Clinic	D58	OCL
Clinic Services 340B	D83	CL- 340
Referred Ambulatory Services	N/A	PAP

The line "Source" indicates computations to be made or the source of the data requested. Refer to Section 200.076 for description of the above daily hospital service centers.

Detailed Instructions .072Heading SectionInstitution Name Line

Enter on this line the complete name of the reporting hospital.

Institution Number Line

Enter on this line the number assigned to the reporting hospital located in Appendix B. The assigned number corresponds to the last 4 digits of the reporting hospital's Medicare Provider Number e.g. 0099.

Fiscal Year Line

Enter on this line the year for which the fiscal year data is reported, e.g. 06-10

Sch. V2 Col. 1- Inpatient Visits

Enter in this column, in each applicable ambulatory service center line, the number of inpatient visits from the reported fiscal year.

Sch. V2 Col. 2- Outpatient Visits

Enter in this column, in each applicable ambulatory service center line, the number of outpatient visits from the reported fiscal year.

Sch. V2 Col. 3 -Total Visits

Total visits is the sum of Inpatient Visits (Col. 1) and Outpatient Visits (Col.2).

Sch. V2 Col. 4- Inpatient RVUs

Enter in this column, in each applicable ambulatory service center line, the number of inpatient RVUs from the reported fiscal year.

Sch. V2 Col.5 -Outpatient RVUs

Enter in this column, in each applicable ambulatory service center line, the number of outpatient RVUs from the reported fiscal year.

Sch. V2 Col. 6 -Total RVUs

Total RVUs is the sum of Inpatient RVUs (Col. 4) and Outpatient RVUs (Col.5).

SCHEDULE V3- ANCILLARY SERVICE UNITS .08Overview .081

Schedule V3 is provided to enable each hospital to report units of service for the following ancillary service centers:

<u>Center Nomenclature</u>	<u>Patient Care Center</u>	<u>Mode</u>
Labor & Delivery	D23	DEL
Operating Room	D24	OR
Operating Room- Clinic	D24A	ORC
Anesthesiology	D25	ANS
Laboratory Services	D28	LAB
Electrocardiography	D30	EKG
Interventional Rad/Card	D31	IRC
Radiology	D32	RAD
Cat Scanner	D33	CAT
Radiology Therapeutic	D34	RAT
Nuclear Medicine	D35	NUC
Respiratory Therapy	D36	RES
Pulmonary Function Testing	D37	PUL
Electroencephalography	D38	EEG
Physical Therapy	D39	PTH
Occupational Therapy	D40	OTH
Speech Language Pathology	D41	STH
Recreational Therapy	D42	REC
Audiology	D43	AUD
Other Physical Medicine	D44	OPM
Organ Acquisition	D46	OA
Leukopheresis	D48	LEU
Hyperbaric Chamber	D49	HYP
MRI Scanner	D51	MRI
Lithotripsy	D53	LIT
Electroconv. Therapy	D80	ETH
Radiology Therapeutic 340B	D84	RAT- 340
Operating Room Clinic 340B	D85	ORC- 340
Laboratory 340B	D86	LAB- 340

The line "Source" indicates computations to be made or the source of the data requested. Refer to Section 200.077 for description of the above daily hospital service centers.

Detailed Instructions

.082

Heading SectionInstitution Name Line

Enter on this line the complete name of the reporting hospital.

Institution Number Line

Enter on this line the number assigned to the reporting hospital located in Appendix B. The assigned number corresponds to the last 4 digits of the reporting hospital's Medicare Provider Number, e.g. 0099.

Fiscal Year Line

Enter on this line the year for which the fiscal year data is reported, e.g. 06-10

Sch. V3 Col.1 – Inpatient Volume

Enter in this column, in each applicable ancillary service center line, the inpatient volume for each ancillary service. The total inpatient units reported in each ancillary service center column should agree with the inpatient units reported on Schedule PS for the fiscal year.

Submit appropriate explanations/reconciliations for any differences.

Do not report non-billed units incurred for quality control standards, duplicates and repeats for which the patient is not charged.

Sch. V3 Col.2 -Outpatient Volume

Enter in this column, in each applicable ancillary service center line, the outpatient volumes for each ancillary service. The outpatient units reported in each ancillary service center column should agree with the outpatient units reported on Schedules PSA and PSB for the base year. Submit appropriate explanations/reconciliations for any difference.

Do not report non-billed units incurred for quality control standards, duplicates and repeats for which the patient is not charged.

Sch. V3 Col.3 -Total Volume

Total volume is the sum of Inpatient Volume (Col. 1) and Outpatient Volume (Col. 2).

SCHEDULE V5 - EQUIVALENT INPATIENT DAYS AND ADMISSIONS .09Overview .091

Schedule V5 is provided to enable each hospital to express outpatient visits and inpatient days as equivalent inpatient days (EIPD) and outpatient visits and inpatient admissions as equivalent inpatient admissions (EIPA).

The column headed Source indicates computations to be made or the source of the data requested.

Round the revenue on Lines A, B, C, F, G, and H to 1 decimal place (nearest hundred), e.g., \$29,610,711.28 is entered as 29610.7.

Detailed Instructions .092Heading SectionInstitution Name Line

Enter on this line the complete name of the reporting hospital.

Institution Number Line

Enter on this line the number assigned to the reporting hospital located in Appendix B. The assigned number corresponds to the last 4 digits of the reporting hospital's Medicare Provider Number, e.g., 0099.

Base Year Line

Enter on this line the year for which the base year data is reported, e.g., 06–79.

Budget Year Line

Enter on this line the year for which the budgeted data is reported, e.g., 06–80.

Equivalent Inpatient Days (EIPDs) SectionLine A - Gross Inpatient RevenueColumn 1

Enter on this line, in the Base Year Column, the gross inpatient revenue of the reporting hospital for the base year.

The gross inpatient revenue reported should agree with the gross inpatient revenue reported on Schedule RSC for the base year. Submit appropriate explanations/reconciliations for any differences.

Column 2

Enter on this line, in the Budget Year Column, the reporting hospital's projection of gross inpatient revenue for the budget year.

Line B - Inpatient Grant Revenue

Column 1

Enter on this line, in the Base Year Column, the gross inpatient revenue from grants of the reporting hospital for the base year.

Inpatient grant revenue is received from donors such as a state or federal agency as restricted funds for the purpose of providing patient care to inpatients of a hospital. Refer also to Section 100 24, Fund Accounting.

The inpatient grant revenue should be included on Schedule RE, Line L, Column 1,-Base Year.

Column 2

Enter on this line, in the Budget Year Column, the reporting hospital's projection of inpatient grant revenue for the budget year.

The budget year inpatient grant revenue should be included on Schedule RE, Line L, Column 2, Budget Year.

Line C - Total Inpatient Revenue

Columns 1 and 2

Enter on this line, ~~in each column~~, the result of adding Line A, Gross Inpatient Revenue, with Line B, Inpatient Grant Revenue.

Line D - Total Inpatient Days (Excl. Nursery)

Column 1

Enter on this line, in the Base Year Column, the patient days from Schedule VID, Line G, Column 4, Sub-Total.

Column 2

Enter on this line, in the Budget Year Column, the patient days from Schedule V1D, Line H, Column 4, Sub-Total.

Line E - Inpatient Unit RevenueColumns 1 and 2

Enter on this line, in each column, the result of dividing Line C, Total Inpatient Revenue, by Line D, Total Inpatient Days (Excl. Nursery).

Round each result to 5 decimal places, e.g., $2248.7 - 10000 = .22487$.

Line F - Gross Outpatient RevenueColumn 1

Enter on this line, in the Base Year Column, the gross outpatient revenue of the reporting hospital for the base year.

The gross outpatient revenue reported should agree with the gross outpatient revenue reported on Schedule RS for the base year. Submit appropriate explanations/reconciliations for any differences.

Column 2

Enter on this line, in the Budget Year Column, the reporting hospital's projection of gross outpatient revenue for the budget year.

The projection of gross outpatient revenue should agree with the gross outpatient revenue reported on Schedule RE, Lines B and D, Column 2, Budget Year.

Line G - Outpatient Grant RevenueColumn 1

Enter on this line, in the Base Year Column, the gross outpatient revenue from grants of the reporting hospital for the base year.

Outpatient grant revenue is received from donors, such as a state or federal agency, as restricted funds for the purpose of providing patient care to outpatients of a hospital. Refer also to Section 100.24, Fund Accounting.

The outpatient grant revenue should be included on Schedule RE, Line L, Column 1, Base Year.

Column 2

Enter on this line in the Budget Year Column, the reporting hospital's projection of outpatient grant revenue for the budget year.

The budget year outpatient grant revenue should be included on Schedule RE, Line L, Column 2, Budget Year.

Line H - Total Outpatient Revenue

Columns 1 and 2

Enter on this line, in each column the result of adding Line F, Gross Outpatient Revenue, with Line G, Outpatient Grant Revenue.

Line I - Total Outpatient Visits

Column 1

Enter on this line in the Base Year Column the total of the outpatient visits from Schedule V2A, Line A, Columns 1, 2, 3 and 5 and Schedule V2B, Line A, Column 3.

Column 2

Enter on this line, in the Budget Year Column, the outpatient visits from Schedule V2A, Line D, Columns 1, 2, 3 and 5 and Schedule V2B, Line D, Column 3.

Line J - Outpatient Unit Revenue

Columns 1 and 2

Enter on this line, in each column, the result of dividing Line H, Total Outpatient Revenue, by Line I, Total Outpatient Visits.

Round each result to 5 decimal places, e.g., 450.9 divided by 25038 = .01801.

Line K - Inpatient - Outpatient Unit Revenue Ratio

Columns 1 and 2

Enter on this line, in each column, the result of dividing Line E, Inpatient Unit Revenue, by Line J, Outpatient Unit Revenue.

Round each result to 4 decimal places, e.g., 22487 divided by .01801 = 12.4858

Line L - Inpatient Equivalent of Outpatient VisitsColumns 1 and 2

Enter on this line, in each column, the result of dividing Line I, Total Outpatient Visits, by Line K, Inpatient - Outpatient Unit Revenue Ratio.

Round each result to the nearest whole unit, e.g., $25038 \div 12.4858 = 2005$.

Line M - Equivalent Inpatient Days (EIPDs)Columns 1 and 2

Enter on this line, in each column, the result of adding Line D, Total Inpatient Days (Excl. Nursery), and Line L, Inpatient Equivalent of Outpatient Visits.

Transfer the EIPDs from the Base Year Column to Schedule C-Column 1, Lines C4,C9,C11, and C13.

Equivalent Inpatient Admissions (EIPAs) SectionLine N - Total Inpatient Admissions (Excl. Nursery)Column 1

Enter on this line, in the Base Year Column, the inpatient admissions (discharges) from Schedule VID, Line A, Column 4, Sub-Total.

Column 2

Enter on this line, in the Budget Year Column, the inpatient admissions (discharges) from Schedule VID, Line D, Column 4, Sub-Total.

Line O - Inpatient Unit RevenueColumns 1 and 2

Enter on this line, in each column, the result of dividing Line C, Total Inpatient Revenue, by Line N, Total Inpatient Admissions (Excl. Nursery).

Round each result to 5 decimal places, e.g., $2248.7 \div 5038 = .44635$.

Line P - Outpatient Unit RevenueColumns 1 and 2

Enter on this line, in each column, the result of dividing Line H, Total Outpatient Visits, by Line 1 Outpatient Unit Revenue.

Round each result to 5 decimal places, e.g., 450.9 divided by 25038 = .01801.

Line Q - Inpatient - Outpatient Revenue RatioColumns 1 and 2

Enter on this line, in each column, the result of dividing Line O, Inpatient Unit Revenue, by Line P. Outpatient Unit Revenue.

Round each result to 4 decimal places, e.g., 44635 divided by .01801 = 24.7835.

Line R - Inpatient Equivalent of Outpatient VisitsColumns 1 and 2

Enter on this line, in each column, the result of dividing Line 1, Total Outpatient Visits, by Line Q, Inpatient - Outpatient Unit Revenue Ratio.

Round each result to the nearest whole unit, e.g., 25038 divided by 24.7835 = 1010.

Line S - Equivalent Inpatient Admissions (EIPAs)Columns 1 and 2

Enter on this line, in each column, the result of adding Line N, Total Inpatient Admissions (Excl. Nursery), with Line R, Inpatient Equivalent of Outpatient Visits.

Transfer the EIPAs from the Base Year Column to Schedule C - Column 1, Lines C7 and C8.

SCHEDULE OADP Allocation of Expenses (Cafeteria, Parking and Data Processing) .10Overview .101

Schedule OADP is provided to enable each hospital to distribute data processing expenses, full time equivalent (FTE) and non-payroll related employee benefits, such as cafeteria, parking, housing and day care centers to benefitting cost centers.

Schedule OADP must be completed by each hospital that completes line 1 of Schedules E2, E7, E8 or E9. Schedule OADP must also be completed by each hospital that maintains a data processing center or leases/rents data processing services from a shared computer or service bureau.

The column headed Source indicates computations to be made or the source of the data requested.

Refer to Section 200.075 for description of the above daily hospital service centers.

Round the FTE data on line B and D to 1 decimal place.

Round the loss on FTE on Line C to 5 decimal places.

Detailed Instructions .102Heading SectionInstitution Name Line

Enter on this line the complete name of the reporting hospital.

Institution Number Line

Enter on this line the number assigned to the reporting hospital located in Appendix B. The assigned number corresponds to the last 4 digits of the reporting hospital's Medicare Provider Number e.g. 0099.

Base Year line

Enter on this line the year for which the base year data is reported, e.g. 06- 10

Allocation of Cafeteria/Parking Expense

Loss per FTE Section

Line A- Col. 1 Gain (Loss) to be Allocated as Fringe Benefit

Enter on this line in the total column, the amount of the gain (loss) to be allocated as a fringe benefit, transferred from E2, E7 and E8, Line 1, column 3.

Line B- Number of FTEsLine B Col. 1- Number of FTEs

Enter on this line, the number of FTEs for the reported base year.

Line B1- Loss Per FTELine B1 Col.1

Enter on this line, in the Total Column, the result of dividing Line A, Loss to be allocated as fringe by Line B, Number of FTEs, e.g. 110.9 divided by 985.7= .12521.

Allocation of Data Processing

Line C1- Base Year ExpensesCol.2- Wages, Salaries and Benefits

Enter in this line, the expenses of the reporting hospital incurred in the base year for the following major natural classifications of expense categories:

.10 Salaries and Wages

Expenses which are normally reported in the above categories are:

- .01 Management and Supervision
- .02 Technician and Specialist
- .11 Environment, Hotel and Food Service Employee
- .12 Clerical and Other Administrative Employee
- .21 FICA
- .22 SUI and FUI (UIC)
- .23 Group Health Insurance
- .24 Group Life Insurance
- .25 Pension and Retirement
- .26 Workmen's Compensation Insurance
- .27 Union Health and Welfare
- .28 Other Payroll Related Employee Benefits
- .29 Employee Benefits (Non-Payroll Related)

Column 3 -Other Expenses

Enter in this line, the expenses of the reporting hospital incurred in the base year for the following major natural classification of expenses categories:

- .30 Professional Fees
- .50 Non-Medical and Non-Surgical Supplies
- .70 Purchased Services
- .80 Other Direct Expenses

Expenses which are normally reported in the above categories

- .56 Office and Administrative Supplies
- .75 Data Processing
- .76 Management and Contracted Services
- .84 Dues, Books and Subscription
- .85 Outside Training Sessions
- .86 Travel- Other
- .87 Postage

Classification .88, Printing and Duplicating, is to be reported in Hospital Administration, Account 8610. Note, however that data processing paper is reported in classification .56, Office and Administrative Supplies.

Classification .95 .96 and .97, Lease/Rentals are not to be reported in this cost center but are to be reported in Leases and Rentals, Account 8820 and Schedule UR, Unassigned Expense. Refer also to Section 100.511, Building and Fixtures, and Section 100.512, Movable Equipment.

Column 4- Total Expenses

Enter in this column, in the Total Expenses Column, the results of adding the expenses from Column 1 and 2.

Line C2- Donated Services and CommoditiesColumn 2

Enter on this line, in the Wages, Salaries and Fringe Benefits Column, the donated services expenses in accordance with Section 100.11 Basis of Valuation, utilizing the natural expense categories outlined in instructions for Line A, Column 1, of this schedule.

Column 3

Enter on this line, in the Other Expenses Column, the donated commodities in accordance with Section 100.11, Basic Valuation; utilizing the natural expense categories outlined in the instructions for Line A, Column 2 of this schedule.

Column 4-

Enter on this line, in the Total Expense Column, the result of adding the donated services and commodities from Column 2 and Column 3

Line C3- Base Year Adjusted Expenses

Enter on this line, in each expense column and the Total Expenses Column, the result of adding Line C1 and Line C2.

Distribution of Gain (Loss) Per FTE SectionLines D1 to D351Col. 1- FTEs-

Enter in this column, in the Number of FTEs column, the number of FTEs transferred from the general service centers (Schedule C, Lines C1 to C15, Column 8), patient care service centers (Schedule D, Lines D1 to D81, Column 9), auxiliary enterprise centers (Schedule E1 to E9, Column 7), other institutional program centers (Schedule F1 to F4, column 7), medical staff service centers (Schedules P2A to P2G, Line J, Columns 1 to 7), physician support services centers (Schedules P3A to P3G, Line J, Column 1 to 7) and residents, interns services centers (Schedules P4A to P4G, Line J, 1 to 7).

Col. 2- Gain (Loss) on Calculation-

Enter in this column the results of multiplying the Gain (loss) per FTE (Col.1 Line B1) by the No. of FTEs noted in Col. 1.

Distribution of Data Processing AllocationCol. 3- Allocation Amount

Enter the allocation amount per cost center based on an allocation methodology noted below. This allocation methodology should be based on Actual Worked Time, Charge/Service Tickets, Total Dollar Spent, or a combination of metrics, to ensure an appropriate allocation of costs to the rate center.

Col.4- Basis

Enter on these lines, in the Basis Column, the percentage expressed as a decimal, allocated to each cost center, e.g. .751

Round the entries to 3 decimal places.

Col. 5- Wages, Salaries and Fringe Benefit-

Enter on these lines the amount when you multiply the Wages, Salaries and Fringe Benefit (Col.2 Line C3) by the Basis percentage (Col. 4).

Col. 6- Other Expenses-

Enter on these lines the amount when you multiply the Other Expense (Col. 3 Line C3) by the Basis percentage (Col. 4).

Col. 7- Data Processing Allocation-

Enter on each line the sum of Col. 5- Wages, Salaries and Fringe Benefits plus Col. 6- Other Expenses.

Col. 8- Total Allocated Expense

Enter on each line the sum of Col. 2 – Gain (Loss) on Calculation and Col.7- Data Processing Allocation.

SCHEDULE UA - UNASSIGNED EXPENSE

.11

Overview

.111

Schedule UA is provided to enable each hospital to report the following expenses which are not assigned to specific departments:

<u>Nomenclature</u>	<u>Account Number</u>	<u>Code</u>
Depreciation and Amortization	8810	DEP
Leases and Rentals	8820	LEA
Malpractice Insurance	8830	MAL
Other Insurance	8840	OIN
Licenses and Taxes	8850	LIC
Interest Short Term	8860	IST
Interest Long Term	8870	ILT
Medical Care Review	8880	MCR

Descriptions and functions of these accounts are located in Section 200.0787, Unassigned Expenses.

Refer to Section 100.28 Accounting for Plant, Property and Equipment and Section 100.51, Direct Recording of Costs for additional details concerning depreciation.

Refer to Section 100.51, Direct Recording of Costs for additional details concerning leases and rentals.

The column entitled Source indicates computations to be made or the source of the data requested.

Unassigned expenses associated with auxiliary enterprises and unregulated services should be reported on Schedule RE, Line V, Non-operating Expenses and Unregulated Expenses.

Unassigned expenses associated with Other Institutional Programs (OIPs) should be included in Line A, Base Year Expenses.

Round all dollar amounts to 1 decimal place (nearest hundred), e.g., \$88,638.19 is entered as 88.6.

Only the Base Year Data section is required to be completed for the annual reporting requirements.

Detailed Instructions

.112

Heading SectionInstitution Name Line

Enter on this line the complete name of the reporting hospital.

Institution Number Line

Enter on this line the number assigned to the reporting hospital located in Appendix B. The assigned number corresponds to the last 4 digits of the reporting hospital's Medicare Provider Number, e.g., 0099.

Base Year Line

Enter on this line the year for which the base year data is reported, e.g., 06–79.

Budget Year Line

Enter on this line the year for which the budgeted data is reported, e.g., 06–80.

Base Year Data SectionLine A - Base Year ExpensesColumn 1

Enter on this line, in the Malpractice Insurance Column, the malpractice insurance expense incurred in the base year in accordance with Section 200.0787, Unassigned Expenses, Account 8830.

Column 2

Enter on this line, in the Other Insurance Column, the other insurance expense incurred in the base year in accordance with Section 200.0787, Unassigned Expenses, Account 8840.

Column 3

Enter on this line in the Medical Care Review Column, the medical care review expenses incurred in the base year in accordance with Section 200.0787, Unassigned Expenses, Account 8880.

Column 4

Enter on this line, in the Sub-Total Column, the result of adding Column 1, Malpractice Insurance, Column 2, Other Insurance and Column 3, Medical Care Review.

Column 5

Enter on this line, in the Depreciation & Amortization Column, the depreciation and amortization expense incurred in the base year in accordance with Section 200.0787, Unassigned Expenses, Account 8810. Include depreciation of capitalized leased equipment.

Column 6

Enter on this line, in the Leases and Rental Column, the leases and rentals expense incurred in the base year in accordance with Section 200.0787, Unassigned Expenses, Account 8820. Exclude costs of capitalized leased equipment.

Column 7

Enter on this line, in the Licenses and Taxes Column, the licenses and taxes expense in the base year in accordance with Section 200.0787, Unassigned Expenses, Account 8850.

Column 8

Enter on this line, in the Interest Short Term Column, the short term interest expense incurred in the base year in accordance with Section 200.0787, Unassigned Expenses, Account 8860.

Column 9

Enter on this line, in the Interest Long Term Column, the long term interest expense incurred in the base year in accordance with Section 200.0787, Unassigned Expenses, Account 8870.

Column 10

Enter on this line, in the Total Expenses Column, the result of adding Column 4, Sub-Total, Column 5, Depreciation and Amortization, Column 6, Leases and Rentals, Column 7, Licenses and Taxes, Column 8, Interest Short Term, and Column 9, Interest Long Term.

Transfer the total expenses to Schedule RC, Line B, Column 1, Base Year.

Line B - Allocation to Aux. Ent. & UR'sColumn 1, 2, 3, 5, 6, 7, 8, 9

Enter on this line, in each applicable expense column, the allocation of base year expenses to Auxiliary Enterprises, Schedules E1 to E9 and Unregulated Services, UR Schedules.

Column 4

Enter on this line, in the Sub-Total Column, the result of adding column 1, Malpractice Insurance, Other Insurance, and Column 3, Medical Care Review.

Column 10

Enter on this line, in the Total Expenses Column, the result of adding Column 4, Sub-Total, Column 5, Depreciation and Amortization, Column 6, Leases and Rentals, Column 7, Licenses and Taxes, Column 8, Interest Short Term and Column 9, Interest Long Term.

Transfer the total expenses to the appropriate Schedule E1 to E9, Lines D1 to D6, Column 2, Other Expenses and UR Schedules, Lines D1 to D6, Column 2, Other Expenses.

Line C - Base Year Expenses - Adj.Columns 1 to 10

Enter on this line, in each expense column, the Sub-Total Column and the Total Expenses Column, the result of adding Line A, Base Year Expenses and Line B, Allocation to Aux. Ent. & Unregulated Services.

Verify that the addition of the expenses in Column 1, Column 2 and Column 3 equal the expenses in the Sub-Total Column and that the addition of the expenses in Columns 4 to 8 equals the expenses in the Total Expenses Column.

Budget Year Data SectionLine D - InflationColumns 1, 2 and 3

Enter on this line, in each expense column, the projected inflation for the budget year utilizing Commission supplied inflation factors, price leveled for the appropriate time period.

Column 4 and 10

Enter on this line, in Column 4, Sub-Total and Column 10, Total Expenses, the result of adding Column 1, Malpractice Insurance, Column 2, Other Insurance and Column 3, Medical Care Review.

Line E - Operating EconomiesColumns 1, 2, 3, 5, 6, 7, 8, 9

Enter on this line, in each applicable expense column, the projection of operating economies for the budget year.

Operating economies are defined as planned changes in staffing, operating policies, etc., which will result in a reduction in unit costs.

Column 3

Enter on this line, in the Sub-Total Column, the result of adding Column 1, Malpractice Insurance, Column 2, Other Insurance and Column 3, Medical Care Review.

Line F - New ProgramsColumns 1, 2, 3, 5, 6, 7, 8, 9

Enter on this line, in each applicable expenses column, the projection of new programs for the budget year.

New Programs are defined as planned changes in staffing, operating policies, etc., which will result in an increase in unit costs.

Column 4

Enter on this line, in the Sub-Total Column, the result of adding Column 1, Malpractice Insurance, Column 2, Other Insurance and Column 3, Medical Care Review.

Column 10

Enter on this line, in the Total Expenses Column, the result of adding Column 4, Sub-Total, Column 5, Depreciation and Amortizations, Column 6, Leases and Rentals, Column 7, Licenses and Taxes, Column 8, Interest Short Term and Column 9, Interest Long Term.

Line G - Misc. AdjustmentsColumns 1, 2, 3, 5, 6, 7, 8, 9

Enter on this line, in each applicable expense column, the projection of miscellaneous adjustments for the budget year.

Miscellaneous adjustments are defined as planned increases in costs not accounted for on Lines D, E, and F, e.g., projected salary increases above the Commission supplied inflation factor.

Column 4

Enter on this line, in the Sub-Total Column, the result of adding Column 1, Malpractice Insurance, and Column 2, Other Insurance.

Column 10

Enter on this line, in the Total Expenses Column, the result of adding Column 4, Sub-Total, Column 5, Depreciation and Amortization, Column 6, Leases and Rentals, Column 7, Licenses and Taxes, Column 8, Interest Short and Column 9, Interest Long Term.

Line H - Budget Year Expenses

Columns 1 to 10

Enter on this line, in each expense column, the Sub-Total Column and the Total Column, the result of adding Line C, Base Year Expenses, Line D, Inflation, Line E, Operating Economies, Line F, New Programs and Line G, Miscellaneous Adjustments.

Verify that the addition of the expenses in Columns 1, 2 and 3 equal the expenses in the Sub-Total Column and that the addition of the expenses in Column 4 to 9 equals the expenses in the Total Expenses Column.

Transfer the total expenses to Schedule RC, Line B, Column 2, Budget Year.

SCHEDULES P1A, P1B, - HOSPITAL BASED PHYSICIANS ALLOCATION .12Overview .121

Schedules P1A and P1B are provided to enable each hospital to distribute hospital based physicians compensation to benefiting cost centers. Refer to Section 100.55 and Appendix A for a definition of hospital based physicians.

Schedules P1A and P1B must be completed by each hospital that compensates hospital based physicians in accordance with Section 100.551, Financial Arrangements and Section 100.552, Work Arrangement.

Only report the compensation of:

- 1) Salaries physicians;
- 2) Physicians paid directly by the hospital for services rendered;
- 3) Physicians whose fees for services rendered are billed under the hospital's provider number.
- 4) Compensation incurred for hospital based physicians engaged in; research, medical care review, administration and supervision, education and as Chief of Staff for the benefit of all patients, plus the compensation incurred for hospital based physicians part B services for non-Medicare patients.

Round all expenses to 1 decimal place (nearest hundred), e.g., \$85, 900.82 is entered as 85.9.

Detailed Instructions .122Heading SectionInstitution Name Line

Enter on this line the complete name of the reporting hospital.

Institution Number Line

Enter on this line the number assigned to the reporting hospital located in Appendix B. The assigned number corresponds to the last 4 digits of the reporting hospital's Medicare Provider Number, e.g., 0099.

Fiscal Year Line

Enter on this line the year for which the fiscal year data is reported, e.g., 06-79.

Cost Center SectionLines A1 to A52Schedules P1, P1B - Column 1

Enter in this column, on each applicable cost center line, the compensation, including payroll related fringe benefits, incurred in the fiscal year for hospital based physicians engaged in research projects.

Refer to Section 200.0781, Research Expenses, Account 8010 for a definition and description of research costs.

Schedules P1A, P1B - Column 2

Enter in this column, on each applicable cost center line, the compensation, including payroll related fringe benefits, incurred in the fiscal year for hospital based physicians functioning as the Chief of the Medical Staff.

Schedules P1A, P1B - Column 3

Enter in this column, on each applicable cost center line, the compensation, including payroll related fringe benefits, incurred in the fiscal year for hospital based physicians engaged in peer review, quality assurance and PSRO activities.

Refer to Section 200.0787, Account 8880, Medical Care Review for a definition and description of medical care review activities.

Schedule P1A, P1B - Column 4

Enter in this column, on each applicable cost center line, the compensation, including payroll related fringe benefits, incurred in the fiscal year for hospital based physicians engaged in administration and supervision of departments.

Transfer the expenses in this column from each cost center line, A1 to A52, to the appropriate Schedule D1 to D54, Line B, Column 2, Physician Supervision Expenses.

Schedules P1A, P1B - Column 5

Enter in this column, on each applicable cost center line, the compensation, including payroll related fringe benefits, incurred in the fiscal year for hospital based physicians engaged in diagnosis or treatment of identifiable non-Medicare patients.

Transfer the total expenses in Column 5, line B to Schedule P2, Line A, Column 1.

Schedules P1A, P1B - Column 6

Enter in this column, on each applicable cost center line, the compensation, including payroll related fringe benefits, incurred in the fiscal year for hospital based physicians engaged in education activities.

Transfer the expenses in this column from each cost center line, A1 to A52, to the appropriate Schedule P4A to P4G, Line B, Column 1 to 6.

Refer to Section 200.0782, Education Expenses, for definitions and descriptions of education activities.

Schedule P1A, P1B - Column 7

Enter in this column, on each applicable cost center line, the total compensation, including payroll related fringe benefits, incurred in the fiscal year for hospital based physicians.

Verify that the addition of column 1, Research, Column 2, Chief of Medical Staff, Column 3, Medical Care Review, Column 4, Administration and Supervision, Column 5, Non-Medicare Professional Component and Column 6, Education, equals Column 7, Total for each cost center, Lines A1 to A52.

Line B - TotalsSchedule P1B - Columns 1 to 7

Enter on this line, in each column and the Total Columns, the result of adding Lines A1 to A52, Fiscal Year Expenses.

Verify that the addition of Column 1, Column 2, Column 3, Column 4, Column 5 and Column 6 equals Column 7.

Transfer the total expenses Column 1, Research, to Schedule F1, Line B, Column 1, Wages, Salaries and Fringe Benefits.

Transfer the total expenses in Column 2, Chief of Medical Staff, to Schedule C13, Line B, Column 1, Wages, Salaries and Fringe Benefits.

Transfer the total expenses in Column 3, Medical Care Review, to Schedule UA, Line A, Column 3, Medical Care Review. Include all PSRO incurred expenses, even if directly reimbursed through the hospital's Medicare Intermediary.

Transfer the total expenses in Column 5, Non-Medicare Professional Component to Schedule P2H, Line A, Column 7, Total.

Transfer the total expenses in Column 6, Education, to either Schedule P4H, Line B, Column 7, Total or Schedule P5H, Line B, Column 7, total.

Reporting Schedule Section

Line C - Cost Center Schedule

Schedule P1B - Columns 1 to 6

The entries on this line refer to the cost centers to which the hospital based physicians compensation is transferred.

<u>SCHEDULES P2A - P2I - PHYSICIANS PART B SERVICES (NON-MEDICARE)</u>	.13
<u>OVERVIEW</u>	.131

Schedules P2A - P2I are provided to enable each hospital to report compensation and fringe benefits expense for hospital-based physicians engaged in providing diagnosis or treatment of identifiable non-Medicare patients for all functional cost centers (Physicians Part B Services) at the hospital.

Schedules P2A-P2I must be completed for all hospitals with non-Medicare Part B physicians' costs in rates.

Round the expenses on Lines A, B, C, D, F, G, H and I to 1 decimal place (nearest hundred), e.g., \$128,610.50 is entered at 128.6.

Round the FTE data on Lines J and K to 1 decimal place, e.g., 10912 hours divided by 2080 = 5.2.

<u>Detailed Instructions</u>	.132
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Heading Section

Enter on this line the complete name of the reporting hospital.

Institution Number Line

Enter on this line the number assigned to the reporting hospital located in Appendix B. The assigned number corresponds to the last 4 digits of the reporting hospital's Medicare Provider Number, e.g., 0099.

Fiscal Year Line

Enter on this line the year for which the fiscal year date is reported, e.g., 06-90.

Fiscal Year Data Section

Line A - Fiscal Year Expenses

Schedule P2A - Columns 1 to 7

Schedule P2B - Columns 1 to 7

Schedule P2C - Columns 1 to 7

Schedule P2D - Columns 1 to 7

Schedule P2E - Columns 1 to 7

Schedule P2F - Columns 1 to 7

Schedule P2G - Columns 1 to 7

Schedule P2H - Columns 1 to 7

Schedule P2I - Columns 1 to 6

Enter on this line, in each applicable cost center column, the non-Medicare professional component expenses transferred from Schedules P1A and P1B, Lines A1 to A54, Column 5, Part B Services.

Schedule P2I - Column 7

Enter on this line, in the Total Column, the non-Medicare professional component expenses transferred from Schedule P1B, Line B, Column 5, Part B Services, except Private Psychiatric Hospitals.

Verify the result of adding Line A, Fiscal Year Expenses, from each cost center column (Schedule P2A, Columns 1 to 7, Schedule P2B, Columns 1 to 7, Schedule P2C, Columns 1 to 7, Schedule P2D, Columns 1 to 7, Schedule P2E, Columns 1 to 7, Schedule P2F, Columns 1 to 7, Schedule P2G, Columns 1 to 7, Schedule P2H, Columns 1 to 7, Schedule P2I, Columns 1 to 6) to Schedule P2I, Line A, Column 7, Total.

Transfer the total expenses to Schedule RC, Line C, Column 1, Fiscal Year.

Line B - Allocation from Cafeteria, Parking, Etc.

Schedule P2A - Columns 1 to 7

Schedule P2B - Columns 1 to 7

Schedule P2C - Columns 1 to 7

Schedule P2D - Columns 1 to 7

Schedule P2E - Columns 1 to 7

Schedule P2F - Columns 1 to 7

Schedule P2G - Columns 1 to 7

Schedule P2H - Columns 1 to 7

Schedule P2I - Columns 1 to 6

Enter on this line the allocation of non-Medicare general services expenses and data processing expenses from Schedule OES, Line P, Column 4, plus the allocation of cafeteria, parking, etc. from Schedule OAC, Line 74 to 121, Columns 2 and 4.

Schedule P2H - Column 7

Enter on this line, in the Total Column, the result of adding the allocation from each cost center column (Schedule P2A, Columns 1 to 7, Schedule P2B, Columns 1 to 7, Schedule P2C, Columns 1 to 7, Schedule P2D, Columns 1 to 7, Schedule P2E, Columns 1 to 7, Schedule P2F, Columns 1 to 7, and Schedule P2G, Columns 1 to 7, Schedule P2H, Columns 1 to 7 and Schedule P2I, Columns 1 to 6).

Line C - Donated Services

Schedule P2A - Columns 1 to 7

Schedule P2B - Columns 1 to 7

Schedule P2C - Columns 1 to 7

Schedule P2D - Columns 1 to 7

Schedule P2E - Columns 1 to 7

Schedule P2F - Columns 1 to 7

Schedule P2G - Columns 1 to 7

Schedule P2H - Columns 1 to 7

Schedule P2I - Columns 1 to 6

Enter on this line, in each applicable cost center column, donated services expenses in the fiscal year in accordance with Section 100.11, Basis of Valuation.

Schedule P2I - Column 7

Enter on this line, in the Total Column, the result of adding the donated services from each cost center column (Schedule P2A, Columns 1 to 7, Schedule P2B, Columns 1 to 7, Schedule P2C, Columns 1 to 7, Schedule P2D, Columns 1 to 7, Schedule P2E, Columns 1 to 7, Schedule P2F, Columns 1 to 7, Schedule P2G, Columns 1 to 7 and Schedule P2I, Columns 1 to 6).

Line D - Fiscal Year Expenses Adjusted

Schedule P2A - Columns 1 to 7

Schedule P2B - Columns 1 to 7

Schedule P2C - Columns 1 to 7

Schedule P2D - Columns 1 to 7

Schedule P2E - Columns 1 to 7

Schedule P2F - Columns 1 to 7

Schedule P2G - Columns 1 to 7

Schedule P2H - Columns 1 to 7

Schedule P2I - Columns 1 to 6

Enter on this line, in each cost center column and the Total Column, the result of adding Line A, Base Year Expenses, with Line B, Allocation from General Services, Data Processing plus Cafeteria, Parking, etc., and Line C, Donated Services.

Verify the result of adding the base year expenses adjusted from each cost center column (Schedule P2A, Columns 1 to 7, Schedule P2B, Columns 1 to 7, Schedule P2C, Columns 1 to 7, Schedule P2D, Columns 1 to 7, Schedule P2E, Columns 1 to 7, Schedule P2F, Columns 1 to 7, and Schedule P2G, Columns 1 to 7, Schedule P2H, Columns 1 to 7 and Schedule P2I, Columns 1 to 6) to Schedule P2I, Line D, Column 7, Total.

Inflation Factor Section

Line E - Inflation Factor

Schedule P2A - Columns 1 to 7

Schedule P2B - Columns 1 to 7

Schedule P2C - Columns 1 to 7

Schedule P2D - Columns 1 to 7

Schedule P2E - Columns 1 to 7

Schedule P2F - Columns 1 to 7

Schedule P2G - Columns 1 to 7

Schedule P2H - Columns 1 to 7

Schedule P2I - Columns 1 to 6

Enter on this line, in each applicable cost center column, the Commission supplied inflation factor for wages, salaries and fringe benefits, price leveled for the appropriate time period, e.g., $.07 \times 1.5 = .105$.

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Line J - Adj. Fiscal Year Hours Worked divided by 2080

Schedule P2A - Columns 1 to 7

Schedule P2B - Columns 1 to 7

Schedule P2C - Columns 1 to 7

Schedule P2D - Columns 1 to 7

Schedule P2E - Columns 1 to 7

Schedule P2F - Columns 1 to 7

Schedule P2G - Columns 1 to 7

Schedule P2H - Columns 1 to 7

Schedule P2I - Columns 1 to 6

Enter on this line, in each cost center column, the result of dividing the adjusted fiscal year hours worked by 2080, e.g., 10,912 divided by 2080 = 5.2.

Transfer the FTE data from each cost center column to Schedules OAC thru OAD, Lines 74 to 121 in Columns 1, Number of FTEs.

Worked hours are to be counted in accordance with Section 200.0371, Salaries and Wages. Include hours worked for donated services.

Schedule P2I - Column 7

Enter on this line, in the Total Column, the result of adding the FTEs from each center column (Schedule P2A, Columns 1 to 7, Schedule P2B, Columns 1 to 7, Schedule P2C, Columns 1 to 7, Columns P2D, Columns 1 to 7, Schedule P2E, Columns 1 to 7, Schedule P2F, Columns 1 to 7, Schedule P2G - Columns 1 to 7, Schedule P2H - Columns 1 to 7 and Schedule P2I, Columns 1 to 6).

<u>SCHEDULES P3 - PHYSICIAN SUPPORT SERVICES</u>	.14
<u>Overview</u>	.141

Schedule P3 are provided to enable each hospital to report wages, salaries and fringe benefits for physician support administration and supervision support services, excluding Certified Nurse Anesthetists, for the following functional cost centers.

<u>Nomenclature</u>	<u>Account Number</u>	<u>Code</u>
Medical Surgical Acute	8740	MSG
Pediatrics Acute	8740	PED
Psychiatric Acute	8740	PSY
Obstetrics Acute	8740	OBS
Definitive Observation	8740	DEF
M/S Intensive Care	8740	MIS
Coronary Care	8740	CCU
Pediatric Intensive Care	8740	PIC
Neo-Natal Intensive Care	8740	NEO
Burn Care	8740	BUR
Psychiatric Intensive Care	8740	PSI
Shock Trauma	8740	TRM
Oncology	8740	ONC
Newborn Nursery	8740	NUR
Premature Nursery	8740	PRE
Rehabilitation	8740	RHB
Emergency Services	8740	EMG
Clinic Services	8740	CL
Psych. Day & Night Care	8740	PDC
Labor & Delivery Services	8740	DEL
Operating Room	8740	OR
Operating Room Clinic	8740	ORC
Anesthesiology	8740	ANS
Laboratory Services	8740	LAB
Blood Bank	8740	BB
Electrocardiography	8740	EKG
Interventional Radiology/Cardiovascular	8740	IRC
Radiology-Diagnostic	8740	RAD
CT Scanner	8740	CAT
Radiology-Therapeutic	8740	RAT
Nuclear Medicine	8740	NUC
Respiratory Therapy	8740	RES
Pulmonary Function	8740	PUL

SECTION 500
REPORTING INSTRUCTIONS

<u>Nomenclature</u>	<u>Account Number</u>	<u>Code</u>
Electroencephalography	8740	EEG
Physical Therapy	8740	PTH
Occupational Therapy	8740	OTH
Speech-Language Pathology	8740	STH
Recreational Therapy	8740	REC
Audiology	8740	AUD
Other Physical Medicine	8740	OPM
Renal Dialysis	8740	REL
MRI Scanner	8740	MRI
Same Day Surgery	8740	SDS
Kidney Acquisition	8740	KA
Ambulatory Surgery	8740	AOR
Leukopheresis	8740	LEU
Hyperbaric Chamber	8740	HYP
Free Standing Emergency Service	8740	FSE
MRI Scanner	8740	MRI
Lithotripsy	8740	LIT
Chronic	8740	CRH
Clinic- 340B	8740	CL-340
Radiology Therapeutic- 340B	8740	RAT- 340
Operating Room Clinic- 340B	8740	ORC- 340
Laboratory- 340B	8740	LAB- 340

Detailed Instructions

.142

Heading SectionInstitution Line:

Enter on this line the complete name of the reporting hospital

Institution Number Line

Enter on this line, the number assigned to the reporting hospital located in Appendix B. The assigned number corresponds to the last 4 digits of the reporting hospital's Medicare Provider Number e.g. 0099.

Schedule P3 Fiscal Year Expenses (Column 1)

Enter in this column for each applicable rate center the salaries, compensation and fringe benefits expenses incurred for the administrative and supervision portion of the hospital's non-physician medical practitioners.

Non-physician medical practitioners are:

Physician Assistants

Clinical Nurse Specialist

Nurse Practitioners

Clinical Psychologist

Other non-physician medical practitioners that can bill professionally

Please note the expenses in this column must be identical to the Medicare Part A expenses reported on W/S A-8-2 of the Medicare cost report. In addition hospital must maintain time studies to support the expense allocation on Schedule P3. If no time studies are developed then the entire expense per rate center should be reported on the hospital Schedule UR Physician Support Part B Services.

Schedule P3- Allocation from Cafeteria, Parking Etc. (Column 2)

Enter in this column for each applicable rate center, the allocation of cafeteria, parking etc. from Schedule OADP Lines 148 to 198.

Schedule P3 – Donated Services (Column 3)

Enter in this column for each applicable rate center, the fiscal year donated services expenses in accordance with Section 100.11, Bases of Valuation.

Schedule P3- Total (Column 4)

Enter in these columns the results of adding Column 1- Fiscal Year Expenses, Column 2 – Allocation of Cafeteria, Parking Etc. and Column 3 Donated Services.

Schedule P3- Fiscal Year Hours Worked divided by 2080 (Column 5)

Enter in this column for each applicable rate center the result of dividing the hours worked for the fiscal year by 2080. E.g. 10,912 divided by 2080 = 5.2

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SCHEDULES P4A TO P4I - RESIDENTS, INTERNS SERVICES .15Overview .151

Schedules P4A thru P4I are provided to enable each hospital to report the total costs including compensation and fringe benefits for residents, interns and physician supervision of residents, interns services engaged in an organized program of post-graduate medical clinical education for the following cost centers:

<u>Nomenclature</u>	<u>Account Number</u>	<u>Code</u>
Medical Surgical Acute	8240	MSG
Pediatrics Acute	8240	PED
Psychiatric Acute	8240	PSY
Obstetrics Acute	8240	OBS
Definitive Observation	8240	DEF
M/S Intensive Care	8240	MIS
Coronary Care	8240	CCU
Pediatric Intensive Care	8240	PIC
Neo-Natal Intensive Care	8240	NEO
Burn Care	8240	BUR
Psychiatric Intensive Care	8240	PSI
Shock Trauma	8240	TRM
Oncology	8240	ONC
Newborn Nursery	8240	NUR
Premature Nursery	8240	PRE
Rehabilitation	8240	RHB
Emergency Services	8240	EMG
Clinic Services	8240	CL
Psych. Day & Night Care	8240	PDC
Labor & Delivery Services	8240	DEL
Operating Room	8240	OR
Operating Room Clinic	8240	ORC
Anesthesiology	8240	ANS
Laboratory Services	8240	LAB
Blood Bank	8240	BB
Electrocardiography	8240	EKG
Interventional Radiology/Cardiovascular	8240	IRC
Radiology-Diagnostic	8240	RAD
CT Scanner	8240	CAT
Radiology-Therapeutic	8240	RAT
Nuclear Medicine	8240	NUC
Respiratory Therapy	8240	RES

SECTION 500
REPORTING INSTRUCTIONS

<u>Nomenclature</u>	<u>Account Number</u>	<u>Code</u>
Pulmonary Function	8240	PUL
Electroencephalography	8240	EEG
Physical Therapy	8240	PTH
Occupational Therapy	8240	OTH
Speech-Language Pathology	8240	STH
MRI Scanner	8240	MRI
Same Day Surgery	8240	SDS
Lithotripsy	8240	LIT
Rehabilitation	8240	RHB
Adult Psychiatric	8240	PAD
Psychiatric Child/Adolescent	8240	PCD
Psychiatric Intensive Care	8240	PSI
Psycho-Geriatric	8240	PSG
Psychiatric Day Care	8240	PSD
Individual Therapy	8240	ITH
Group Therapy	8240	GTH
Activity Therapy	8240	ATH
Family Therapy	8240	FTH
Psychiatric Testing	8240	PST
Education	8240	PSE
Chronic	8240	CRH
Pediatric Step Down	8240	PSD
Clinic- 340B	8240	CL- 340
Radiology Therapeutic- 340B	8240	RAT- 340
Operating Room Clinic- 340B	8240	ORC- 340
Laboratory- 340B	8240	LAB- 340

The column headed Source indicates computations to be made or the source of the data requested.

Round the expenses on Lines A, B, C, D, F, G, H and I to 1 decimal place (nearest hundred), e.g., \$128,610.50 is entered as 128.6.

Round the FTE data on Lines J and K to 1 decimal place, e.g., 10,912 hours divided by 2080 = 5.2.

Detailed Instructions

.152

Heading SectionInstitution Name Line

Enter on this line the complete name of the reporting hospital.

Institution Number Line

Enter on this line, the number assigned to the reporting hospital located in Appendix B. The assigned number corresponds to the last 4 digits of the reporting hospital's Medicare Provider Number, e.g., 0099.

Fiscal Year Line

Enter on this line the year for which the fiscal year data is reported, e.g., 06-90.

Fiscal Year Data SectionLine A - Fiscal Year Wages and SalariesSchedule P4A - Columns 1 to 7Schedule P4B - Columns 1 to 7Schedule P4C - Columns 1 to 7

Schedule P4D - Columns 1 to 7

Schedule P4E - Columns 1 to 7

Schedule P4F - Columns 1 to 7

Schedule P4G - Columns 1 to 7

Schedule P4H - Columns 1 to 7

Schedule P4I - Columns 1 to 6

Enter on this line, in each applicable cost center column, the wages, salaries and fringe benefits expenses incurred in the fiscal year for residents and interns.

Schedule P4I - Column 7

Enter on this line, in the Total Column, the result of adding Line A. Fiscal Year Expenses, from each cost center column, (Schedule P4A, Columns 1 to 7, Schedule P4B, Columns 1 to 7, Schedule P4C, Columns 1 to 7, Schedule P4D, Columns 1 to 7, Schedule P4E, Columns 1 to 7, Schedule P4F, Columns 1 to 7, Schedule P4G, Columns 1 to 7, Schedule P4H, Columns 1 to 7 and Schedule P4I, Columns 1 to 6.)

Line B - Fiscal Year Physician Supervision

Schedule P4A - Columns 1 to 7

Schedule P4B - Columns 1 to 7

Schedule P4C - Columns 1 to 7

Schedule P4D - Columns 1 to 7

Schedule P4E- Columns 1 to 7

Schedule P4F - Columns 1 to 7

Schedule P4G - Columns 1 to 7

Schedule P4H - Columns 1 to 7

Schedule P4I - Columns 1 to 6

Enter on this line, in each applicable cost center column, the physician supervision expenses transferred from Schedules P1A and P1B, Lines A1 to A50, Column 6, Education, except Private Psychiatric hospitals.

Schedule P4I - Column 7

Enter on this line, in the Total Column, the result of adding Line B, Fiscal Year Physician Supervision, from each cost center column, (Schedule P4A, Columns 1 to 7, Schedule P4B, Columns 1 to 7, Schedule P4C, Columns 1 to 7, Schedule P4D, Columns 1 to 7, Schedule P4E, Columns 1 to 7, Schedule P4F, Columns 1 to 7, Schedule P4G, Columns 1 to 7, Schedule P4H, Columns 1 to 7 and Schedule P4I, Columns 1 to 6.)

Line C - Fiscal Year Other ExpensesSchedule P4A - Columns 1 to 7Schedule P4B - Columns 1 to 7Schedule P4C - Columns 1 to 7Schedule P4D - Columns 1 to 7Schedule P4E - Columns 1 to 7Schedule P4F - Columns 1 to 7Schedule P4G - Columns 1 to 7Schedule P4H - Columns 1 to 7Schedule P4I - Columns 1 to 6

Enter on this line, in each applicable cost center column, the other expenses incurred in the fiscal year in the resident, intern program.

Schedule P4I - Column 7

Enter on this line, in the Total Column, the result of adding Line C, Fiscal Year Other Expenses, from each cost center column, (Schedule P4A, Columns 1 to 7, Schedule P4B, Columns 1 to 7, Schedule P4E, Columns 1 to 7, Schedule P4F, Columns 1 to 7, Schedule P4G, Columns 1 to 7, Schedule P4H, Columns 1 to 7 and Schedule P4I, Columns 1 to 6.)

Line D - Total Fiscal Year ExpensesSchedule P4A - Columns 1 to 7Schedule P4B - Columns 1 to 7Schedule P4C - Columns 1 to 7Schedule P4D - Columns 1 to 7

Schedule P4E - Columns 1 to 7

Schedule P4F - Columns 1 to 7

Schedule P4G - Columns 1 to 7

Schedule P4H - Columns 1 to 7

Schedule P4I - Columns 1 to 6

Enter on this line, in each cost center column and the Total Column, the result of adding Line A, Fiscal Year Wages and Salaries, Line B, Fiscal Year Physician Supervision and Line C, Fiscal Year Other Expenses.

Verify the result of adding the fiscal year expenses from each cost center column (Schedule P4A, Columns 1 to 7, Schedule P4B, Columns 1 to 7, Schedule P4C, Columns 1 to 7, Schedule P4D, Columns 1 to 7, Schedule P4E, Columns 1 to 7, Schedule P4F, Columns 1 to 7, Schedule P4G, Columns 1 to 7, Schedule P4H, Columns 1 to 7 and Schedule P4I, Column 1 to 6.) equals the expenses in the Total Column.

Transfer the total expenses from both schedules P4I and P5I to Schedule RC, Line D, Column 1, Fiscal Year.

Line E - Allocation from Cafeteria, Parking, Etc.

Schedule P4A - Columns 1 to 7

Schedule P4A - Columns 1 to 7

Schedule P4C - Columns 1 to 7

Schedule P4D - Columns 1 to 7

Schedule P4E - Columns 1 to 7

Schedule P4F - Columns 1 to 7

Schedule P4G - Columns 1 to 7

Schedule P4H - Columns 1 to 7

Schedule P4I - Columns 1 to 6

Enter on this line, in each applicable cost center column, the allocation of cafeteria, parking, etc. from Schedule OADP, lines 204 to 325.

Schedule P4I - Column 7

Enter on this line, in the Total Column, the result of adding the allocation from each cost center column (Schedule P4A, Columns 1 to 7, Schedule P4B, Columns 1 to 7, Schedule P4C, Columns 1 to 7, Schedule P4D, Columns 1 to 7, Schedule P4E, Columns 1 to 7, Schedule P4F, Columns 1 to 7, Schedule P4G, Columns 1 to 7, Schedule H, Columns 1 to 7, and Schedule P4I, Columns 1 to 6.

Line F - Fiscal Year Expenses AdjustedSchedule P4A - Columns 1 to 7Schedule P4B - Columns 1 to 7Schedule P4C - Columns 1 to 7Schedule P4D - Columns 1 to 7Schedule P4E - Columns 1 to 7Schedule P4F - Columns 1 to 7Schedule P4G - Columns 1 to 7Schedule P4H - Columns 1 to 7Schedule P4I - Columns 1 to 6

Enter on this line, in each cost center column and the Total Column, the result of adding Line A, Fiscal Year Wages and Salaries with Line B, Fiscal Year Physician Supervision and Line C, Fiscal Year Other Expenses.

Verify the result of adding the fiscal year expenses adjusted from each cost center column (Schedule P4A, Columns 1 to 7, Schedule P4B, Columns 1 to 7, Schedule P4C, Columns 1 to 7, Schedule P4D, Columns 1 to 7, Schedule P4E, Columns 1 to 7, Schedule P4F, Columns 1 to 7, Schedule P4G, Columns 1 to 7, Schedule P4H, Columns 1 to 7, and Schedule P4I, Columns 1 to 6 to Schedule P4I, Column 7, Total.

Inflation Factor SectionLine G - Inflation Factor - Wages and SalariesSchedule P4A - Columns 1 to 7Schedule P4B - Columns 1 to 7Schedule P4C - Columns 1 to 7

Schedule P4D - Columns 1 to 7

Schedule P4E - Columns 1 to 7

Schedule P4F - Columns 1 to 7

Schedule P4G - Columns 1 to 7

Schedule P4H - Columns 1 to 7

Schedule P4I - Columns 1 to 6

Enter on this line, in each applicable cost center column, the Commission supplied inflation factor for wages, salaries and fringe benefits, price leveled to the appropriate time period, e.g., $.07 \times 1.5 = .105$.

Line H - Inflation Factor - Other

Schedule P4A - Columns 1 to 7

Schedule P4B - Columns 1 to 7

Schedule P4C - Columns 1 to 7

Schedule P4D - Columns 1 to 7

Schedule P4E - Columns 1 to 7

Schedule P4F - Columns 1 to 7

Schedule P4G - Columns 1 to 7

Schedule P4H - Columns 1 to 7

Schedule P4I - Columns 1 to 6

Enter on this line, in each applicable cost center column, the Commission supplied inflation factor for other expenses, price leveled to the appropriate time period, e.g., $.07 \times 1.5 = .105$.

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FTE Data SectionLine N - Fiscal Year Residents and Interns FTE's (A)Schedule P4A - Columns 1 to 7Schedule P4B - Columns 1 to 7Schedule P4C - Columns 1 to 7Schedule P4D - Columns 1 to 7Schedule P4E - Columns 1 to 7Schedule P4F - Columns 1 to 7Schedule P4G - Columns 1 to 7Schedule P4H - Columns 1 to 7Schedule P4I - Columns 1 to 6

Enter on this line, in each cost center, the total of the result of multiplying each Resident or Intern, individually, by the percentage of the Fiscal Year Worked in that particular cost center, e.g. 8 Residents worked a full year, 7/1 - 6/30, and 1 Resident worked 3 months, 7/1 - 9/30. Therefore $8 \times 100\% = 8$ and $1 \times 25\% = .25$ or a total of 8.25 Resident FTE's.

Schedule P4I - Column 7

Enter on this line, in the Total Column, the result of adding the FTEs from each cost center column (Schedule P4A, Columns 1 to 7, Schedule P4B, Columns 1 to 7, Schedule P4C, Columns 1 to 7, Schedule P4D, Columns 1 to 7, Schedule P4E, Columns 1 to 7, Schedule P4F, Columns 1 to 7, Schedule P4G, Columns 1 to 7,

Schedule P4H, Columns 1 to 7 and Schedule P4I, Columns 1 to 6.

Line O - Fiscal Year Hours Worked divided by 2080 (B)

Schedule P4A - Columns 1 to 7

Schedule P4B - Columns 1 to 7

Schedule P4C - Columns 1 to 7

Schedule P4D - Columns 1 to 7

Schedule P4E - Columns 1 to 7

Schedule P4F - Columns 1 to 7

Schedule P4G - Columns 1 to 7

Schedule P4H - Columns 1 to 7

Schedule P4I - Columns 1 to 6

Enter on this line, in each cost center column, the result of dividing the fiscal year hours worked by 2080, e.g., 10,912 divided by 2080 = 5.2, for Line B, Fiscal Year Physician Supervision.

Transfer the FTE data from each cost center column, for Line N and O combined, to Schedules OAF to OAI in Column 1 Number of FTEs.

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SCHEDULE C- GENERAL SERVICE CENTER .16Overview .161

Schedule C is provided to enable each hospital to report expenses, and FTEs for the following general service centers:

<u>Center Nomenclature</u>	<u>Account Number</u>	<u>Code</u>
C1- Dietary Services	8310	DTY
C2 – Laundry and Linen	8330	LL
C3- Social Services	8350	SSS
C4- Purchasing and Stores	8690	PUR
C5- Plant Operations	8410	POP
C6- Housekeeping	8450	HKP
C7-Central Services and Supply	8460	CSS
C8- Pharmacy	8470	PHM
C9- General Accounting	8510	FIS
C10- Patient Accounts	8520	PAC
C11-Hospital Admin	8610	MGT
C12- Medical Records	8710	MRD
C13- Medical Staff Administration	8720	MSA
C14- Nursing Administration	8750	NAD
C15- Organ Acquisition Overhead	8480	OA

Each general service center line must be completed by the hospital according to the functional descriptions contained in Section 200.0783, General Services, Section 200.0784, Fiscal Services, Section 200.0785, Administrative Services, Section 200.0786, Medical Staff Administrative (Private Psychiatric hospitals will report only administrative and clerical costs for social services).

If a hospital does not have the functions of a specific center, the center should be marked “NOT APPLICABLE”.

Round expenses to 1 decimal point (nearest hundred) e.g. 66,428.93 are entered as 66.4.

Round the FTE data to 1 decimal place. e.g. 22,612 divided by 2,080= 10.9.

Refer to Section 200.037, Natural Classification of Expense, for descriptions of the expense categories and Section 300, Account Distribution Index, for the distribution of various expenses by natural classification of expenses to functional cost centers.

Refer to Section 100.515, Medical Supplies, for additional discussion of the proper handling of the Central Services and Supply function.

Refer to Section 100.516 drugs, for discussion of the proper handling off the Pharmacy function.

Volume data for some general service centers are related to patient care volumes and others are generally fixed. For example, the numbers of pounds of Laundry processed vary based on the length of the period being measured and also on the volume of patient days and outpatient visits. However housekeeping volume data, square feet, remains relatively constant over the periods of time and does not generally vary with volume of patient days and outpatient visits.

For those general services functions that have allocations to Physicians Part B services or to Auxiliary Enterprises (AE), Other Institutional Programs (OIP) and Unregulated Services (UR) report only those units which pertain to the hospital function. For example, if a hospital's Housekeeping department services a dormitory for nursing students, classrooms for students etc. the units to be reported will be net of the non-hospital units.

The following is a listing of the general service functions standard units of measure to be utilized for volume data. Refer to Section 200.0783, General Services, Section 200.0784, Fiscal Services 200.0785, Administrative Services, Section 200.0786, and Medical Staff Administration for detailed descriptions of the standard units of measure.

Nomenclature

C1- Dietary Services
C2- Laundry & Linen
C3- Social Services
C4- Purchases & Stores
C5- Plant Operations
C6- Housekeeping
C7- Central Supplies & Supply
C8- Pharmacy
C9- General Accounting
C10- Patient Accounts
C11- Hospital Administration
C12- Medical Records

C13- Medical Staff Administration
C14- Nursing Administration
C15- Organ Acquisition

Standard Unit of Measure

Number of Patient Meals
Number of Dry and Cleaned Pounds Processed
Admissions
EIPD
Number of Net Square Feet
Number of Hours Assigned
EPIA
EPIA
EIPD
Number of Patient Days Plus Outpatient
EPID
Number of Inpatient Discharges Plus 1/8 of O/P
Visits
EIPD
Hours of Nursing Service Personnel Supervised
Transplant Coordination Staff Expense

Detailed Instructions

.162

Heading Section

Institution Name Line

Enter on this line the complete name of the reporting hospital.

Institution Number Line

Enter on this line the number assigned to the reporting hospital located in Appendix B. the assigned number corresponds to the last 4 digits of the reporting hospital's Medicare Provider Number, e.g. 0099.

Fiscal Year

Enter on this line the year for which the fiscal year is reported, e.g. 0610.

Sch. C Col.1- Units

Enter in this column, for each applicable general service center line, the reporting hospital's fiscal year units. e.g. Dietary-Number of Patient meals

Sch. C Col.2 -Wages Salary & Benefits

Enter in this column, for each applicable general service center line, the expenses of the reporting hospital incurred in the fiscal year for the following major expense categories:

- .10 Salaries and Wages
- .20 Employee Benefits

Expenses which are normally reported as components of general service function for the above categories are:

- .01 Management and Supervision
- .02 Technician and Specialist
- .11 Environment, Hotel and Food Service Employee
- .12 Clerical and Other Administrative Employee
- .21 FICA
- .22 SUI and FUI (UIC)
- .23 Group Health Insurance
- .24 Group Life Insurance
- .25 Pension and Retirement
- .26 Workmen's Compensation Insurance
- .27 Union Health and Welfare
- .28 Other Payroll Related Employee Benefits
- .29 Employee Benefits (Non-Payroll Related)

Include only those non-payroll related employee benefits which are not allocated from Schedule OADP.

Sch. C Col. 3- Other Expenses

Enter in this column, in each applicable general service center line, the expenses of the reporting hospital incurred in the fiscal year for the following major expense categories:

- .30 Professional Fees
- .40 Medical and Surgical Supplies
- .50 Non-Medical and Non-Surgical Supplies
- .60 Utilities
- .70 Purchased Services
- .80 Other Direct Expenses

Expenses which are normally reported as components of general service functions for the above categories by schedule are:

- .33 Consulting and Management Fees
- .34 Legal Fees
- .35 Audit Fees
- .49 Other Medical Care Materials & Supplies
- .51 Food- Meats, Fish and Poultry
- .52 Food- Other
- .53 Tableware and Kitchen Utensils
- .54 Linen and Bedding
- .55 Cleaning Supplies
- .56 Office and Administrative Supplies
- .57 Employee Wearing Apparel
- .58 Instruments and Minor Equipment
- .59 Other Non-Medical and Non-Surgical Supplies
- .61 Electricity
- .62 Fuel
- .63 Water
- .64 Disposal Service
- .65 Telephone/Telegraph
- .66 Purchased Steam
- .69 Utilities- Other
- .70 Maintenance and Repairs
- .74 Laundry and Linen
- .76 Management and Contracted Services
- .77 Collection Agency
- .78 Transcription Services
- .79 Other Purchased Services
- .84 Dues, Books and Subscription
- .85 Outside Training Sessions
- .86 Travel- Other
- .87 Postage
- .88 Printing and Duplicating
- .89 Other Expenses

Sch. C Col. 4 -Total Expenses

Total expenses is the sum of Wages, Salary & Fringe Benefits (Col. 2) and Other Expenses (Col.3).

Sch. C Col.5- Allocated to Auxiliary Enterprises, Other Institutional Programs (OIP), and Unregulated Services (UR)

Enter in this column for each applicable general service line, the allocation of the fiscal year expenses for the Auxiliary Enterprises, Schedule E1 to E9, Other Institutional Programs, Schedules F1 to F4, and Unregulated Services.

Transfer the expenses from Schedule C Col. 5, to the appropriate Schedule E2 to E9, Schedule D lines D1 to D6 Column 3, Total Expenses, Revenues and Schedules F1 to F4, lines D1 to D6, Column 3, Total Expenses, and Revenues

Sch. C Col. 6 –Allocated Expenses

Amount for this column traces to Sch. OADP Col. 10 – Total Allocated Expense

Sch. C Col. 7- Adjusted Total Expenses

Adjusted total expenses is the sum of Total Expenses (Col.4) and the sum Allocation to Aux. Ent, OIP, and UR Expenses (Col.5) and Adjusted Expenses (Col. 6)

Sch. C Col. 8 Expense Per Unit

The Expense per Unit is calculated by dividing the Adjusted Total Expense (Col. 6) by the number of Units (Col. 1)

Sch. C Col. 9 - FTEs

Enter on this line, on each applicable general service center line, the result of dividing the Worked Hours by 2080 (hours worked). e.g., 20,800/2080= 10

Worked hours are to be counted in accordance with Section 200.0371, Salaries and Wages. Include hours worked for donated services and data processing.

SCHEDULE D- PATIENT CARE CENTERS .17Overview .171

Schedule D is provided to enable each hospital to report expenses and FTEs for the following patient care centers:

<u>Center Nomenclature</u>	<u>Account Number</u>	<u>Code</u>
D1- Medical Surgical Acute	6010	MSG
D2- Pediatric Acute	6170	PED
D3- Psychiatric Acute	6210	PSY
D4- Obstetric Acute	6250	OBS
D5- Definitive Observation	6280	DEF
D6- Medical Surgical Intensive Care	6310	MIS
D7- Coronary Care	6330	CCU
D8- Pediatric Intensive Care	6350	PIC
D9- Neonatal Intensive Care	6370	NEO
D10- Burn Care	6380	BUR
D11- Psychiatric Intensive Care	6390	PSI
D12- Shock Trauma	6411	TRM
D13- Oncology	6411	ONC
D14- Newborn Nursery	6412	NUR
D15- Premature Nursery	6510	PRE
D16 Skilled Nursing Care	6610	NF
D17- Chronic Care	6640	CRH
D18- Emergency Services	6710	EMG
D19 - Clinic Services	6720	CL
D20- Psych Day/Night Care	6940	PDC
D22- Same Day Surgery	7060	SDS
D23- Labor & Delivery	7010	DEL
D24- Operating Room	7040	OR
D24A- Operating Room Clinic	7070	ORC
D25- Anesthesiology	7080	ANS
D26- Medical Supplies Sold	7110	MSS
D27- Drugs Sold	7150	CDS
D28- Laboratory Services	7210	LAB
D30- Electrocardiography	7290	EKG
D31- Interventional Rad/Cardio	7310	IRC
D32- Radiology Diagnostic	7320	RAD
D33- Cat Scanner	7340	CAT
D34- Radiology-Therapeutic	7360	RAT
D35- Nuclear Medicine	7380	NUC
D36- Respiratory Therapy	7420	RES
D37- Pulmonary Function Testing	7440	PUL

<u>Center Nomenclature</u>	<u>Account Number</u>	<u>Code</u>
D38- Electroencephalography	7460	EEG
D39- Physical Therapy	7510	PTH
D40- Occupational Therapy	7530	OTH
D41- Speech Therapy	7550	STH
D42- Recreational Therapy	7570	REC
D43- Audiology	7580	AUD
D44- Other Physical Medicine		OPM
D45- Renal Dialysis	7710	RDL
D46- Organ Acquisition	7730	OA
D47- Ambulatory Surgery	6930	AOR
D48- Leukopheresis	7911	LEU
D49- Hyperbaric Chamber	7912	HYP
D50- Freestanding Emergency	6960	FSE
D51- MRI Scanner	7350	MRI
D53- Lithotripsy	7355	LIT
D54- Rehabilitation	6620	RHB
D55- Observation	6750	OBV
D56- Ambulance Services Rebundled	7920	AMR
D57- Transurethral Microwave Thermo Therapy	7365	TMT
D58- Oncology Clinic		ONC
D59- Transurethral Needle Ablation		TNA
D70- Psychiatric- Adult	6220	PAD
D71- Psychiatric- Child/Adolescent	6230	PCD
D73- Psychiatric- Geriatric	6249	PSG
D74- Individual Therapies	7671	ITH
D75- Group Therapies	7672	GTH
D76- Family Therapies	7673	FTH
D77- Psychological Testing	7675	PST
D78- Education	7674	PSE
D79- Other Therapies	7689	OPT
D80- Electro-Convulsive Therapy	7676	ETH
D81- Activity Therapy	7677	ATH
D82- Pediatric Step Down		PSD
D83- Clinic- 340B	6720	CL-340
D84- Radiology- Therapeutic- 340B	7360	RAT-340
D85- Operating Room Clinic- 340B	7070	ORC-340
D86- Laboratory Services- 340B	7210	LAB-340
D87- Drugs Sold- 340B	7150	CDS-340

Each patient care line must be completed by the hospital according to the functional descriptions contained in Section 200.073, Patient Care and Other Operating Expense Accounting- General, Section

200.075, Daily Hospital Services Expenses, section 200.076, Ambulatory Services Expenses and Section 200.077, Ancillary Services Expenses.

If a hospital does not have the functions of a specific center, the center should be mark “NOT APPLICABLE”.

Round expenses to 1 decimal point (nearest hundred) e.g. 66,428.93 is entered as 66.4.

Round the FTE data to 1 decimal place. e.g. 22,612 divided by 2,080= 10.9.

Refer to Section 200.037, Natural Classification of Expense, for descriptions of the expense categories and Section 300, Account Distribution Index, for the distribution of various expenses by natural classification of expenses to functional cost centers.

Refer to Section 100.515, Medical Supplies, for additional discussion of the proper handling of the Central Services and Supply function.

Refer to Section 100.516 drugs, for discussion of the proper handling off the Pharmacy function.

The following is a listing of the patient care functions standard unit of measure to be utilized for data.

Refer to Section 200.075, Daily Hospital Services Expenses, section 200.076, Ambulatory Services Expenses and section 200.077, Ancillary Services Appendix D, Standard Unit of Measure References, for the detailed descriptions of the standard units of measure.

Nomenclature

Standard Unit of Measure

D-1 – D17 Daily Hospital Services	Patient Days
D18- Emergency Services	RVUs
D19- Clinic Services	RVUs
D20- Psychiatric Day & Night Care	Visits
D22- Same Day Surgery	Visits
D23 Labor or Delivery Services	RVUs
D24- Operating Room	Surgery Minutes
D24A- Operating Room Clinic	ORC Minutes
D25- Anesthesiology	Anesthesia Minutes
D26- Medical Supplies Sold	EIPA
D27- Drugs Sold	EIPA
D28- Laboratory	RVUs
D30- Electrocardiography	RVUs
D31- Interventional Rad/Cardio	IRC Minutes
D32- Radiology Diagnostic	RVUs
D33- Cat Scanner	RVUs
D34- Radiology Therapeutic	RVUs
D35- Nuclear Medicine	RVUs
D36- Respiratory Therapy	RVUs
D37- Pulmonary Function Testing	RVUs

NomenclatureStandard Unit of Measure

D38- Electroencephalography	RVUs
D39- Physical Therapy	RVUs
D40- Occupational Therapy	RVUs
D41- Speech Therapy	RVUs
D42- Recreational Therapy	# of Treatments
D43- Audiology	RVUs
D44- Other Physical Medicine	# of Treatments
D45- Renal Dialysis	# of Treatments
D46- Organ Acquisition	Number Acquired
D48- Leukopheresis	RVUs
D49- Hyperbaric Chamber	Hours of Treatment
D50- Freestanding Emergency	Visits
D51- Magnetic Resonance Imaging	RVUs
D53- Lithotripsy	# of Procedures
D54- Rehabilitation	Patient Days
D55- Observation	Hours
D56- Ambulance Services Rebundled	RVUs
D57- Transurethral Microwave Thermo Therapy	# of Procedures
D58- Oncology Clinic	Visits
D59- Transurethral Needle Ablation	# of Procedures
D70- Psychiatric Adult	Patient Days
D71- Psychiatric child/Adolescent	Patient Days
D73- Psychiatric- Geriatric	Patient Days
D74- Individual Therapies	Hours
D75- Group Therapies	Hours
D76- Family Therapies	Hours
D77- Psychological Testing	Hours
D78- Education	Hours
D79- Other Therapies	Hours
D80-Electro-Convulsive Therapy	Treatments
D81- Activity Therapy	Hours
D82- Pediatric Step Down	Patient Days
D83- Clinic- 340	RVUs
D84- Radiology Therapeutic- 340	RVUs
D85- Operating Room Clinic- 340	ORC Minutes
D86- Laboratory- 340	RVUs
D87- Drugs Sold- 340	EIPA

Detailed Instructions

.172

Heading SectionInstitution Name Line

Enter on this line the complete name of the reporting hospital.

Institution Number Line

Enter on this line the number assigned to the reporting hospital located in Appendix B. the assigned number corresponds to the last 4 digits of the reporting hospital's Medicare Provider Number, e.g. 0099.

Fiscal Year

Enter on this line the year for which the fiscal year is reported, e.g. 0610.

Sch. D Col.1- Units

Enter in this column, for each applicable patient care center line, the reporting hospital's fiscal year units. e.g. Medical Surgical Acute-Number of Patient Days

Sch. D Col.2 -Wages Salary & Benefits

Enter in this column, for each applicable general service center, the expenses of the reporting hospital incurred in the fiscal year for the following major expense categories:

- .10 Salaries and Wages
- .20 Employee Benefits

Expenses which are normally reported as components of general service function for the above categories are:

- .01 Management and Supervision
- .02 Technician and Specialist
- .11 Environment, Hotel and Food Service Employee
- .12 Clerical and Other Administrative Employee
- .21 FICA
- .22 SUI and FUI (UIC)
- .23 Group Health Insurance
- .24 Group Life Insurance
- .25 Pension and Retirement
- .26 Workmen's Compensation Insurance
- .27 Union Health and Welfare
- .28 Other Payroll Related Employee Benefits
- .29 Employee Benefits (Non-Payroll Related)

Include only those non-payroll related employee benefits which are not allocated from Schedule OADP.

Sch. D Col. 3- Physician Supervision Expenses

Enter in this column, on each applicable patient care center line, in the Physician Supervision Expenses Column, the physician supervision expenses for the fiscal year.

Include in this column, fees paid to physicians not on the hospital payroll, for supervision of a cost center, e.g. Emergency Services Physicians who are billing fee for service contract with the hospital to provide administration and supervision services for the Emergency Room.

Sch. D Col. 4 -Other Expenses

Enter in this column, in each applicable general service center line, the expenses of the reporting hospital incurred in the fiscal year for the following major expense categories:

- .30 Professional Fees
- .40 Medical and Surgical Supplies
- .50 Non-Medical and Non-Surgical Supplies
- .60 Utilities
- .70 Purchased Services
- .80 Other Direct Expenses

Expenses which are normally reported as components of general service functions for the above categories by schedule are:

- .33 Consulting and Management Fees
- .34 Legal Fees
- .35 Audit Fees
- .49 Other Medical Care Materials & Supplies
- .51 Food- Meats, fish and Poultry
- .52 Food- Other
- .53 Tableware and Kitchen Utensils
- .54 Linen and Bedding
- .55 Cleaning Supplies
- .56 Office and Administrative Supplies
- .57 Employee Wearing Apparel
- .58 Instruments and Minor Equipment
- .59 Other Non-Medical and Non-Surgical Supplies
- .61 Electricity
- .62 Fuel
- .63 Water
- .64 Disposal Service
- .65 Telephone/Telegraph
- .66 Purchased Steam
- .69 Utilities- Other
- .70 Maintenance and Repairs
- .74 Laundry and Linen

- .76 Management and Contracted Services
- .77 Collection Agency
- .78 Transcription Services
- .79 Other Purchased Services
- .84 Dues, Books and Subscription
- .85 Outside Training Sessions
- .86 Travel- Other
- .87 Postage
- .88 Printing and Duplicating
- .89 Other Expenses

Sch. D Col. 5- Total Expenses

Total expenses is the sum of Wages, Salary & Fringe Benefits (Col. 2), Physician Supervision expenses (Col. 3) and Other Expenses (Col. 4).

Sch. D Col.6 -Adjusted Expenses

Amounts for this column traces to Sch. OADP Col. 10 – Total Allocated Expense

Sch. D Col. 7 -Adjusted Total Expenses

Adjusted Total Expenses is the sum of Total Expenses (Col. 5) and Adjusted Expenses (Col. 6)

Sch. D Col. 8- Expense Per Unit

The Expense Per Unit is calculated by dividing the Adjusted Total Expense (Col. 6) by the Number of Units (Col. 1)

Sch. D Col.9- FTEs

Enter on this line, on each applicable patient care center line, the result of dividing the worked Hours by 2080 (hours worked). e.g., 20,800/2080= 10

Worked hours are to be counted in accordance with Section 200.0371, Salaries and Wages. Include hours worked for donated services and data processing.

Sch. D Col.10 -Physician Supervision FTEs

Enter on this line, on each applicable patient care center line, the result of dividing the Physician Supervision Hours Worked by 2080 (hours worked). e.g., 20,800/2080= 10

<u>SCHEDULES E1 TO E9 - AUXILIARY ENTERPRISES</u>	.18
<u>Overview</u>	.181

Schedulers E1 thru E9 are provided to enable each hospital to report expenses, revenue and FTEs for the following auxiliary enterprise centers:

<u>Nomenclature</u>	<u>Account Number</u>	<u>Code</u>
E1 - Ambulance Services	6950	AMB
E2 - Parking	8440	PAR
E3 - Doctor's Private Office Rental	9210	DPO
E4 - Office and Other Rental	9220	OOD
E5 - Retail Operations	9230	REO
E6 - Patient Telephones	8615	PTE
E7 - Cafeteria	8320	CAF
E8 - Day Care Center, Recreation Areas, etc.	N/A	DEB
E9 - Housing	8360	HOU

Auxiliary Enterprises are defined as continuing revenue producing activities which, while not related directly to the care of patients, are businesslike activities commonly found in hospitals for the convenience of employees, physicians, patients and/or visitors.

Each auxiliary enterprise schedule must be completed by the reporting hospital in accordance with the functional descriptions contained in Section 200.076, Ambulatory Services Expenses, Section 200.0783, General Services, and Section 200.0789, Non-Operating Revenue and Expenses.

Schedule E8 should be used to calculate the loss for which the reporting hospital considers to be non-payroll related fringe benefits not specifically reportable elsewhere, e.g., the operation of a day care center for hospital employees.

If a hospital does not have the functions of a specific auxiliary enterprise center, the schedule must be submitted with the words "NOT APPLICABLE" printed near the top of the schedule.

The column entitled Source indicates computations to be made or the source of the data requested.

Round the revenue/expenses on Lines B, C, D, E, F, G, H, I, J, K, L, M, N, O, Q and R to 1 decimal place (nearest hundred), e.g., \$66,428.93 is entered as 66.4.

Round the expense/revenue per unit calculations in Columns 4 to 5 decimal places, e.g., $99.6 \div 9500 = 01048$.

Round the FTE data on Lines S and T to 1 decimal place, e.g., $22,612 \text{ hours} \div 2080 = 10.9$.

Refer to Section 200.037, Natural Classification of Expense, for descriptions of the expense categories and Section 300, Account Distribution Index, for the distribution of various expenses by natural classification of expenses to functional cost centers.

The following is a listing of the auxiliary enterprise functions standard units of measure to be utilized for volume data:

Nomenclature Standard Units of Measure

E1 - Ambulance Service	Number of Occasions of Service
E2 - Parking	Number of Parking Spaces
E3 - Doctor's Private Office Rental	Number of Gross Square Feet
E4 - Office and Other Rental	Number of Gross Square Feet
E5 - Retail Operations	Number of Gross Square Feet
E6 - Patient Telephones	Number of Patient Telephones
E7 - Cafeteria	Equivalent Number of Meals Served
E8 - Day Care Center, Recreation Areas, etc.	Number of Gross Square Feet
E9 - Housing	Average Number of Persons Housed

The Volume Data Section, Base Year Data Section, Base Year Profit (Loss) Section and Line R of the FTE Data Section are required to be completed for the annual reporting requirements.

Detailed Instructions .182

Heading Section

Institution Name Line

Enter on this line the complete name of the reporting hospital.

Institution Number Line

Enter on this line the number assigned to the reporting hospital located in Appendix B. The assigned number corresponds to the last 4 digits of the reporting hospital's Medicare Provider Number, e.g., 0099.

Base Year Line

Enter on this line the year for which the base year data is reported, e.g., 06-79.

Budget Year Line

Enter on this line the year for which the budgeted data is reported, e.g., 06-79.

Volume Data SectionLine A - Volume DataSchedules E1 to E9 - Column 1

Enter on this line, on each applicable auxiliary enterprise center schedule, in the Base Year Units Column, the number of units of the reporting hospital for the base year.

Schedules E1 to E9 - Column 2

Enter on this line, on each applicable auxiliary enterprise center schedule, in the Budget Year Units Column, the number of units projected for the budget year.

Base Year Data SectionLine B - Base Year ExpensesSchedules E1 to E9 - Column 1

Enter on this line, on each applicable auxiliary enterprise center schedule, in the Wages, Salaries and Fringe Benefits Column, the expenses of the reporting hospital incurred in the base year for the following major natural classification of expense categories:

.00, .10 Salaries and Wages
.20 Employee Benefits

Expenses which are normally reported as components of auxiliary enterprise functions for the above categories, by schedule, are:

.01	Management and Supervision	E1, E2, E5, E7, E8, E9
.11	Environment, Hotel & Food Service Employees	E2, E5, E7
.12	Clerical & Other Administrative Employees	E6, E7, E8, E9
.21	FICA	E1, E2, E5, E6, E7, E8,
	E9	
.22	SUI and FUI (UIC)	E1, E2, E5, E6, E7, E8,
E9		
.23	Group Health Insurance	E1, E2, E5, E6, E7, E8,
E9		
.24	Group Life Insurance	E1, E2, E5, E6, E7, E8,
E9		
.25	Pension and Retirement	E1, E2, E5, E6, E7, E8,
E9		
.26	Workmen's Compensation Insurance	E1, E2, E5, E6, E7, E8,
E9		
.27	Union Health and Welfare	E1, E2, E5, E6, E7, E8,
E9		
.28	Other Payroll Related Employee Benefits	E1, E2, E5, E6, E7, E8,
E9		
.29	Employee Benefits (Non-Payroll Related)	E1, E2, E5, E6, E7, E8,
E9		

Include only those non-payroll related employee benefits which are not allocated from Schedule OAC.

Schedules E1 to E9 - Column 2

Enter on this line, on each applicable auxiliary enterprise center schedule, in the Other Expenses Column, the expenses of the reporting hospital incurred in the base year for the following major natural classification of expense categories:

.40	Medical and Surgical Supplies
.50	Non-Medical and Non-Surgical Supplies
.60	Utilities
.70	Purchased Services
.80	Other Direct Expenses

Expenses which are normally reported as components of auxiliary enterprise functions for the above categories, by schedule are:

.49	Other Medical Care Materials and Supplies	E1
.51	Food - Meats, Fish and Poultry	E5, E7
.52	Food - Other	E5, E7
.53	Tableware and Kitchen Utensils	E5, E7
.55	Cleaning Supplies	E5, E7, E8, E9
.56	Office and Administrative Supplies	E1 to E9
.57	Employee Wearing Apparel	E1, E2, E7, E8, E9
.61	Electricity	E2, E3, E4, E5, E6, E7, E8, E9
.62	Fuel	E3, E4, E5, E8, E9
.63	Water	E3, E4, E5, E7, E8, E9
.64	Disposal Service	E3, E4, E5, E7, E8, E9
.65	Telephone/Telegraph	E1 to E9
.66	Purchased Steam	E3, E4, E5, E7, E8, E9
.71	Medical	E1
.72	Maintenance and Repairs	E1 to E9
.74	Laundry and Linen	E1, E2, E5, E7, E8, E9
.81	Insurance	E1 to E9
.82	Interest	E1 to E9
.84	Dues, Books and Subscriptions	E1 to E9
.85	Outside Training Sessions	E1 to E9
.86	Travel - Other	E1 to E9
.87	Postage	E1 to E9
.88	Printing and Duplicating	E1 to E9

Schedules E1 to E9 - Column 3

Enter on this line, on each auxiliary enterprise center schedule, in the Total Expenses, Revenue Column, the result of adding the base year expenses from Columns 1 and 2.

Transfer the total expenses from Column 3 of Schedule E1 to E9 to Schedule RC, Line H.

Line C - Allocation from Cafeteria, Parking, Etc.Schedules E1, E2, E3, E4, E5, E6 - Columns 1, 3

Enter on this line, on each applicable auxiliary enterprise center schedule in the Wages, Salaries and Fringe Benefits Column and the Total Expenses, Revenue Column, the allocation of cafeteria, parking, etc. from Schedule OADP, Lines 81 to 85, Column 2.

Schedules E7, E8, E9 - Columns 1, 3

This line is left blank on these schedules.

Only allocate cafeteria, parking, etc. to Schedule E2 if Parking is not considered a fringe benefit and is not included on Schedule OADP, Column 2.

Lines D1 to D6 - Allocations from General Service Centers & Unassigned Expense CentersSchedules E1 to E9 - Cost Center Column

Enter on these lines, on each applicable auxiliary enterprise center schedule, in the Cost Center Column, the nomenclature of the general service center or unassigned expense center from which costs are being allocated, e.g., Housekeeping.

Schedules E1 to E9 - Code Column

Enter on these lines, on each applicable auxiliary enterprise center schedule, in the Code Column, the code for the general service center or unassigned cost center expense located in Appendix C, e.g., HKP.

Schedules E1 to E9 - Source Column

Enter on these lines, on each applicable auxiliary enterprise center schedule, in the Source Column, the general service center schedule or unassigned expense center, e.g., C6.

Schedules E1 to E9 - Column 1

Enter on these lines, on each applicable auxiliary enterprise center schedule, in the Wages, Salaries and Fringe Benefits Column, the wages, salaries, and fringe benefits expenses from each applicable general service center line, Schedule C – Lines C1-C14, Column 5.

Schedules E1 to E9 - Column 2

Enter on these lines, on each applicable auxiliary enterprise center schedule, in the Other Expenses Column, the other expenses from each applicable general service center line, Schedule C – Lines C1-C14, Column 5 or unassigned expenses schedule, Schedule UA, Line B, Columns 1, 2, 4, 5, 6, 7, 8.

Schedules E1 to E9 - Column 3

Enter on these lines, on each applicable auxiliary enterprise center schedule, in the Total Expenses, Revenue Column, the total expenses from each applicable general service center line, Schedule C – Lines C1-C14, Column 5 or unassigned expense schedule, Schedule UA Line B, Column 9.

Line E - Capital Facilities AllowanceSchedules E1 to E9 - Column 3

Enter on this line, on each applicable auxiliary enterprise center schedule, in the Total Expenses, Revenue column, the amount of Capital Facilities Allowance from schedule H3, column 8.

Line F - Donated Services and CommoditiesSchedules E1 to E9 - Column 1

Enter on this line, on each applicable auxiliary enterprise center schedule, in the Wages, Salaries and Fringe Benefits Column, the donated services expenses of the reporting hospital for the base year in accordance with Section 100.11, Basis of Valuation, and utilizing the major natural expense categories outlined in the instructions for Line B, Column 1, above.

Schedules E1 to E9 - Column 2

Enter on this line, on each applicable auxiliary enterprise center schedule, in the Other Expense Column, the donated commodities expenses of the reporting hospital for the base year in accordance with Section 100.11, Basis of Valuation, and utilizing the natural expense categories outlined in the instructions for Line B, Column 2, above.

Schedules E1 to E9 - Column 3

Enter on this line, on each auxiliary enterprise center schedule, in the Total Expenses, Revenue Column, the result of adding the donated services expenses from Columns 1 and the donated commodities expenses from Column 2.

Line G - Base Year Adjusted ExpensesSchedules E1 to E9 - Columns 1, 2, 3

Enter on this line, on each auxiliary enterprise center schedule, in each expense column and the Total Expenses/Revenue Column, the result of adding Line B, Base Year Expenses, Line C, Allocation from Cafeteria, Parking, Etc., Lines D1 to D6, Allocations from General Service Centers, Line E, Capital Facilities Allowance, and Line F, Donated Services and Commodities.

Verify that the addition of the base year adjusted expenses in Columns 1 and 2 equal the total expenses in Column 3 for each auxiliary enterprise center schedule.

Schedules E1 to E9 - Column 4

Enter on this line, on each auxiliary enterprise center schedule in the Expense, Revenue Per Unit Column, the result of dividing Line G, Column 3, by Line A, Column 1, e.g., $140.0 \div 10,000 = .01400$.

Base Year Profit (Loss) SectionLine H - Base Year RevenueSchedules E1 to E9 - Column 3

Enter on this line, on each applicable auxiliary enterprise center schedule, in the Total Expense, Revenue Column, the revenue of the reporting hospital generated from Line H, Base Year Revenue.

Enter a loss in brackets, e.g., $100.9 - 210.9 = (110.0)$.

Line I - Profit (Loss)

Schedules E1 to E9 Column 3

Enter on this line, on each applicable auxiliary enterprise center schedule, in the Total Expenses, Revenue column, the result of subtracting line G Base Year Adjusted Expenses from line H, Base Year Revenue.

Line J - Amount Treated as Fringe

Schedules E2 E7, E8, E9 - Column 3

Enter on this line on each applicable auxiliary enterprise center schedule, in the Total Expenses, Revenue Column, the amount of loss from Line I that is treated as a fringe benefit.

Enter the amount of loss treated as a fringe benefit in brackets, e.g., (100.9) .

Transfer the amount of loss treated as a fringe benefit from Schedules E2, E7 and E8, Line J, Column 3 to Schedule OADP, Line A, Column 1, Total.

Transfer the amount of loss treated as a fringe benefit from Schedule E9, Line J, Column 3 to Schedule OADP, Line A, Column 1, Total.

Schedules E1, E3, E4, E5, E6 - Column 3

This line on these schedules is left blank.

Line K - Amount Treated as OFC

Schedules E1 to E9 - Column 3

Enter on this line, on each applicable auxiliary enterprise center schedule, in the Total Expenses, Revenue Column, the result of subtracting Line J, Amount Treated as Fringe, from Line I, Profit (Loss), e.g., $(110.9) - (100.9) = (10.9)$ or $250.0 - 100.0 = 150.0$.

Transfer the amount treated as other financial considerations (OFC) to schedule G.

Budget Year Data Section

Line L - InflationSchedules E1 to E9 - Columns 1, 2

Enter on this line, on each applicable auxiliary enterprise center schedule, in each expense column, the projected inflation for the budget year, utilizing Commission supplied inflation factors, price leveled for the appropriate time period, e.g., $(101.9)(.07)(1.5) = 10.7$.

Schedules E1 to E9 - Column 3

Enter on this line, on each auxiliary enterprise center schedule, in the Total Expenses, Revenue Column, the result of adding the inflation from Columns 1 and 2.

Line M - Miscellaneous AdjustmentsSchedules E1 to E9 - Columns 1, 2

Enter on this line, on each applicable auxiliary enterprise center schedule, in each expense column, the projected miscellaneous adjustments for the budget year.

Miscellaneous adjustments are defined as planned increases in costs not accounted for on Line L, e.g., projected salary increases above the Commission supplied inflation factor.

Schedules E1 to E9 - Column 3

Enter on this line, on each auxiliary enterprise center schedule, in the Total Expenses, Revenue Column, the result of adding the miscellaneous adjustments from Columns 1 and 2.

Line N - Budget Year ExpensesSchedules E1 to E9 - Columns 1, 2, 3

Enter on this line, on each auxiliary enterprise center schedule, in each expense column and the Total Expenses, Revenue Column, the result of adding Line G, Base Year Adjusted Expenses, Line L, Inflation and Line M, Miscellaneous Adjustments.

Verify that the addition of the budget year expenses in Columns 1 and 2 equal the total expenses in Column 3 for each auxiliary enterprise center schedule.

Transfer the total expenses from Column 3 of Schedules E1 to E9 to Schedule RC, Line H, Column 2, Budget Year

Schedules E1 to E9 - Column 4

Enter on this line, on each auxiliary enterprise center schedule, in the Expense, Revenue Per Unit Column, the result of dividing Line N, Column 3, by Line A, Column 2, e.g., $160.0 \div 10,000 = .01600$.

Budget Year Profit (Loss) Section

Line O - Base Year Revenue

Schedules E1 to E9 - Column 3

Enter on this line, on each applicable auxiliary enterprise center schedule, in the Total Expenses, Revenue Column, the revenue of the reporting hospital generated in the base year.

Line P - Adjustments

Schedules E1 to E9 - Column 3

Enter on this line, on each applicable auxiliary enterprise center schedule, in the Total Expenses, Revenue Column, adjustments to the base year revenue.

Line Q - Budget Year Revenue

Schedules E1 to E9 - Column 3

Enter on this line, on each applicable auxiliary enterprise center schedule, in the Total Expense, Revenue Column, the result of adding Line O, Base Year Revenue, and Line P, Adjustments.

Line R - Profit (Loss)

Schedules E1 to D9 - Column 3

Enter on this line, on each auxiliary enterprise center schedule, in the Total Expenses, Revenue Column, the result of subtracting Line N, Budget Year Expenses, from Line Q, Budget Year Revenue.

Enter a loss in brackets, e.g., $180.7 - 190.9 = (10.2)$.

FTE Data Section

Line R - Adj. Base Year Hours Worked \div 2080

Schedules E1 to E9 - Column 1

Enter on this line, on each applicable auxiliary enterprise center schedule, in the Wages, Salaries and Fringe Benefits Column, the result of dividing the adjusted base year hours worked by 2080, e.g., $10,912 \div 2080 = 5.2$.

Worked hours are to be counted in accordance with Section 200.0371, Salaries and Wages. Include hours worked for allocations from general service centers and donated services.

Transfer the FTEs on Line S of each auxiliary enterprise center schedule, to Schedule OADP, on the appropriate Lines D81 to D85, Column 1, Number of FTEs.

Line T - Budget Year Hours Worked \div 2080

Schedules E1 to E9 - Column 1

Enter on this line, on each auxiliary enterprise center schedule, in the Wages, Salaries and Fringe Benefits Column, the result of dividing the budget year hours worked by 2080, e.g., $20,500 \div 2080 = 9.9$.

SCHEDULES F1 TO F4 - OTHER INSTITUTIONAL PROGRAMS .19Overview .191

Schedules F1 to F4 are provided to enable each hospital to report expenses, revenues and FTEs for the following other institutional program centers:

<u>Nomenclature</u>	<u>Account Number</u>	<u>Code</u>
F1 - Research	8010	REG
F2 - Nursing Education	8220	RNS
F3 - Other Health Professional Education	8260	OHE
F4 - Community Health Education	8270	CHE

Other Institutional Programs are defined as institutional objectives other than the care of today's patients, such as educating nurses, educating the public in preventive medicine and maintaining research facilities.

Each other institutional program schedule must be completed by the reporting hospital in accordance with the functional descriptions contained in Section 200.0781. Research Expenses, Section 200.0782, Nursing Education, and Section 200.0783. General Services.

If a hospital does not have the functions of a specific other institutional program center, the schedule must be submitted with the words "NOT APPLICABLE" printed near the top of the schedule.

The column entitled Source indicates computations to be made or the source of the data requested.

Round the revenue/expenses on Lines B, C, D, E, F, G, H, I, J, K, L, M, N and O to 1 decimal place (nearest hundred), e.g., \$66,428.93 is entered as 66.4.

Round the expense/revenue per unit calculations in Column 4 to 5 decimal places, e.g., $99.6 \div 9500 = .01048$.

Round the FTE data on Lines O and P to 1 decimal place, e.g., $22,612 \text{ hours} \div 2080 = 10.9$.

Refer to Section 200.037. Natural Classification of Expenses, for descriptions of the expenses categories and Section 300, Account Description Index, for the distribution of various expenses by natural classification of expenses to functional cost centers.

The following is a listing of other institutional programs. Standard units of measure to be utilized for volume data are:

<u>Nomenclature</u>	<u>Standard Unit of Measure</u>
F1 - Research	Number of Research Projects
F2 - Nursing Education	Number of Nursing Students
F3 - Other Health Profession Education	Number of Students
F4 - Community Health Education	Number of Participants

The Volume Data Section, Base Year Data Section, Base Year Profit (Loss) Section and Line P of the FTE Data Section are required to be completed for the annual reporting requirements.

Detailed Instructions .192

Heading Section

Institution Name Line

Enter on this line the complete name of the reporting hospital.

Institution Number Line

Enter on this line the number assigned to the reporting hospital located in Appendix B. The assigned number corresponds to the last 4 digits of the reporting hospital's Medicare Provider Number, e.g., 0099.

Base Year Line

Enter on this line the year for which the base year data is reported, e.g., 06-79.

Budget Year Line

Enter on this line the year for which the budgeted data is reported, e.g., 06-80.

Volume Data Section

Line A - Volume Data

Schedules F1 to F4 - Column 1

Enter on this line, on each applicable other institutional program center schedule, in the Base Year Units Column, the number of units of the reporting hospital for the base year.

Schedulers F1 to F4 - Column 2

Enter on this line, on each other institutional program center schedule, in the Budget Year Units Column, the number of units projected for the budget year.

Base Year Data SectionLine B - Base Year ExpensesSchedules F1 to F4 - Column 1

Enter on this line, on each applicable other institutional program center schedule, in the Wages, Salaries and Fringe Benefits Column, the expenses of the reporting hospital incurred in the base year for the following major natural classifications of expense categories:

.00 .10 Salaries and Wages
 .20 Employee Benefits

Expenses which are normally reported as components of other institutional programs function for the above categories, by schedule are:

.01	Management and Supervision	F1 to F4
.02	Technician and Specialist	F1, F2, F3
.06	Physicians	F1
.12	Clerical and Other Administrative Employees	F1 to F4
.21	FICA	F1 to F4
.22	SUI and FUI (UIC)	F1 to F4
.23	Group Health Insurance	F1 to F4
.24	Group Life Insurance	F1 to F4
.25	Pension and Retirement	F1 to F4
.26	Workmen's Compensation Insurance	F1 to F4
.27	Union Health and Welfare	F1 to F4
.28	Other Payroll Related Employee Benefits	F1 to F4
.29	Employee Benefits (Non-Payroll Related)	F1 to F4

Include only those non-payroll related employee benefits which are not allocated from Schedule OAC.

Schedules F1 to F4 - Column 2

Enter on this line, on each applicable other institutional program center schedule, in the Other Expenses Column, the expenses of the reporting hospital incurred in the base year for the following major natural classification of expense categories:

- .30 Professional Fees
- .40 Medical and Surgical Supplies
- .50 Non-Medical and Non-Surgical Supplies
- .60 Utilities
- .70 Purchased Services
- .80 Other Direct Expenses

Expenses which are normally reported as components of other institutional program functions for the above categories, by schedule are:

- | | | |
|-----|---|----------|
| .31 | Medical Physicians | F1 |
| .49 | Other Medical Care Materials and Supplies | F1 |
| .56 | Office and Administrative Supplies | F1 to F4 |
| .57 | Employee Wearing Apparel | F1 to F4 |
| .61 | Electricity | F1 to F4 |
| .62 | Fuel | F1 to F4 |
| .63 | Disposal Service | F1 to F4 |
| .63 | Water | F1 to F4 |
| .64 | Disposal Service | F1 to F4 |
| .65 | Telephone/Telegraph | F1 to F4 |
| .66 | Purchased Steam | F1 to F4 |
| .72 | Maintenance and Repairs | F1 to F4 |
| .73 | Medical School Contracts | F1 to F4 |
| .74 | Laundry and Linen | F1 to F4 |
| .75 | Data Processing | F1 |
| .81 | Insurance | F1 to F4 |
| .82 | Interest | F1 to F4 |
| .83 | Licenses and Taxes | F1 to F4 |
| .84 | Dues, Books and Subscriptions | F1 to F4 |
| .85 | Outside Training Sessions | F1 to F4 |
| .86 | Travel - Other | F1 to F4 |
| .87 | Postage | F1 to F4 |
| .88 | Printing and Duplicating | F1 to F4 |

Schedules F1 to F4 - Column 3

Enter on this line, on each other institutional program center schedule, in the Total Expenses, Revenue Column, the result of adding the base year expenses from Columns 1 and 2.

Transfer the total expenses from Column 3 of Schedules F1 to F4 to Schedule RC, Line I, Column 1, Base Year.

Line C - Allocation from Cafeteria Parking, etc.Schedules F1 to F4 - Columns 1,3

Enter on this line on each applicable other institutional program center schedule, in the Wages, Salaries and Fringe Benefits Column, and the Total Expenses, Revenue Column, the allocation of cafeteria, parking, etc. from Schedule OADP, Lines D86 to D89, Column 2 and Column 4.

Lines D1 to D6 - Allocation from General Service Center Unassigned Expense CenterSchedules F1 to F4 - Cost Center Column

Enter on these lines, on each applicable other institutional program center schedule, in the Cost Center Column, the nomenclature of the general service center or unassigned expense center from which costs are allocated, e.g., Plant Operations.

Schedules F1 to F4 - Code Column

Enter on these lines, on each applicable other institutional program center schedule, in the Code Column, the code for the general service center or unassigned expense center located in Appendix C, e.g., POP.

Schedules F1 to F4 - Source Column

Enter on these lines, on each applicable other institutional program center schedule, in the Source Column, the general service center schedule or unassigned expense center, e.g., C5.

Schedules F1 to F4 - Column 1

Enter on these lines, on each applicable other institutional program center schedule, in the Wages, Salaries and Fringe Benefits column, the wages, salaries and fringe benefits from each applicable general service center line, Schedule C – Lines C1-C15, Column 5.

Schedules F1 to F4 - Column 2

Enter on these lines, on each applicable other institutional program center schedule, in the Other Expenses Column, the other expenses from each applicable general service center line, Schedule C – Lines C1-C15, Column 5; Column 2 or unassigned expense center schedule, Schedule UA, Line B. Columns 1, 2, 4, 5, 6, 7, 8.

Schedules F1 to F4 - Column 3

Enter on these lines, on each applicable other institutional program center schedule, in the Total Expenses, Revenue Column, the total expenses from each applicable general service center line, Schedule C – Lines C1-C15, Column 2 or unassigned expense schedules, Schedule UA, Line B, Column 9.

Line E - Capital Facilities AllowanceSchedules F1 to F4 - Column 3

Enter on this line, on each other institutional program center schedule, in the Total Expenses, Revenue column, the amount of Capital Facilities Allowance from schedule H3, column 8.

Line F - Base Year Adjusted ExpensesSchedules F1 to F4 - Columns 1, 2, 3

Enter on this line, on each other institutional program center schedule, in each expense column and the Total Expenses, Revenue Column, the result of adding Line B, Base Year Expenses, Line C, Allocation from Cafeteria, Parking, Etc., Lines D1 to D6, Allocations from General Service Centers, and Line E, Capital Facilities Allowance.

Verify that the addition of the base year adjusted expenses in Columns 1 and 2 equal the total expenses in Column 3 for each other institutional program center schedule.

Schedules F1 to F4 - Column 4

Enter on this line, on each other institutional program center schedule, in the Expense/Revenue Per Unit Column, the result of dividing Line E, Column 3, by Line A. Column 1, e.g., $140.0 \div 10,000 = .01400$.

Base Year Profit (Loss) SectionLine G - Base Year RevenueSchedules F1 to F4 - Column 3

Enter on this line, on each applicable other institutional program center schedule, in the Total Expenses, Revenue Column, the revenue of the reporting hospital generated in the base year.

Line H - Profit (Loss)Schedules F1 to F4 - Column 3

Enter on this line, on each applicable other institutional program center schedule, in the Total Expenses, Revenue Column, the result of subtracting Line F, Base Year Adjusted Expenses, from Line G, Base Year Revenue.

Enter a loss in brackets, e.g., $100.9 - 210.9 = (110.9)$.

Budget Year Data SectionLine I - InflationSchedules F1 to F4 - Columns 1, 2

Enter on this line, on each applicable other institutional program center schedule, in each expense column, the projected inflation for the budget year, utilizing Commission supplies inflation factors, price leveled for the appropriate time period, e.g., $(101.9)(.07)(1.5) = 10.7$.

Schedules F1 to F4 - Column 3

Enter on this line, on each other institutional program center schedule, in the Total Expenses, Revenue Column, the result of adding the inflation expenses from Columns 1 and 2.

Line J - Miscellaneous AdjustmentsSchedules F1 to F4 - Columns 1,2

Enter on this line, on each applicable other institutional program center schedule, in each expense column, the projected miscellaneous adjustments for the budget year.

Miscellaneous adjustments are defined as planned increases in costs not accounted for on Line I, e.g., projected salary increases above the Commission supplied inflation factor.

Schedules F1 to F4 - Column 3

Enter on this line, on each other institutional program center schedule, in the Total Expenses, Revenue Column, the result of adding the miscellaneous adjustments from Columns 1 and 2.

Line K - Budget Year ExpensesSchedules F1 to F4 - Columns 1, 2, 3

Enter on this line, on each other institutional program center schedule, in each expense column and the Total Expenses, Revenue Column, the result of adding Line F, Base Year Adjusted Expenses, Line I, Inflation and Line J, Miscellaneous Adjustments.

Verify that the addition of the budget year expenses in Columns 1 and 2 equal the total expenses in Column 3 for each other institutional program center schedule.

Transfer the total expenses from Column 3 of Schedules F1 to F4 to Schedule RC, Line I, Column 2, Budget Year.

Schedule F1 to F4 - Column 4

Enter on this line, on each other institutional program center schedule, in the Expense, Revenue Per Unit Column, the result of dividing Line K, Column 3, by Line A, Column 2, e.g., $160.0 \div 10,000 = .01600$.

Budget Year Profit (Loss) SectionLine L - Base Year RevenueSchedules F1 to F4 - Column 3

Enter on this line, on each applicable other institutional program center schedule, in the Total Expenses, Revenue Column, the revenue of the reporting hospital generated in the base year.

Line M - Adjustments

Schedules F1 to F4 - Column 3

Enter on this line, on each applicable other institutional program center schedule, in the Total Expenses, Revenue Column, adjustments to the base year revenues.

Line N - Budget Year Revenue

Schedules F1 to F4 - Column 3

Enter on this line, on each applicable other institutional program center schedule, in the Total Expenses, Revenue Column, the result of adding Line L, Base Year Revenue, and Line M, Adjustments.

Line O- Profit (Loss)

Schedules F1 to F4 - Column 3

Enter on this line, on each other institutional program center schedule, in the Total Expenses, Revenue Column, the result of subtracting Line K, Budget Year Expenses, from Line N, Budget Year Revenue.

Enter a loss in brackets, e.g., $180.7 - 190.9 = (10.2)$.

FTE Data Section

Line P- Adj. Base Year Hours Worked \div 2080

Schedules F1 to F4 - Column I

Enter on this line, on each other institutional program center schedule, in the Wages, Salaries and Fringe Benefits Column, the result of dividing the adjusted base year hours worked by 2080, e.g., $10,912 \div 2080 = 5.2$.

Worked hours are to be counted in accordance with Section 200.0371, Salaries and Wages. Include hours worked for allocations from general service centers.

Transfer the FTEs, on Line P of each other institutional program center schedule to Schedule OADP, on the appropriate Lines D86 to D893, Column I.

Line Q - Budget Year Hours Worked \div 2080

Schedules F1 to F4 1- Column 1

Enter on this line, on each other institutional program center schedule, in the Wages, Salaries and Fringe Benefits Column, the result of dividing the budget year hours worked by 2080, e.g., $20,500 \div 2080 = 9.9$.

SCHEDULE RC - RECONCILIATION OF BASE YEAR REGULATED
AND UNREGULATED TO SCHEDULE R

.21

Overview

.211

Schedule RC is provided to enable each hospital to reconcile the base year expenses submitted in Schedules UA, C, D, E1 to E9, F1 to F4, P2A to P2I, P3A to P3I, P4A to P4I, P5A to P5I and UR1 to UR8 to Schedule RE, Statement of Revenue and Expenses.

The Column entitled Source indicates computations to be made or the source of data requested.

Detailed Instructions

.212

Heading SectionInstitution Name Line

Enter on this line the complete name of the reporting hospital.

Institution Number Line

Enter on this line, the number assigned to the reporting hospital located in Appendix B. The assigned number corresponds to the last 4 digits of the reporting hospital's Medicare Provider Number, e.g., 0099.

Base Year Line

Enter on this line, the year for which the base year data are reported, e.g., 06-04.

Line A - Unassigned ExpensesColumn 1

Enter on this line, in the Regulated Column, the regulated expenses transferred from Schedule UA, Line C, Column 10.

Column 2

Enter on this line, in the Unregulated Column, the unregulated expenses transferred from Schedule UA, Line B, Column 10 reversing the sign.

Column 3

Enter on this line, in the Total Column, the sum of Column 1 and 2.

Line B - Physicians Part B ServicesColumn 1

Enter on this line, in the Regulated Column, the expenses transferred from Schedule P2I, Line A, Column 7.

Column 2

Enter on this line, in the Unregulated Column, the expenses transferred from Schedule UR6, Line B, Column 3.

Column 3

Enter on this line, in the Total Column, the sum of Columns 1 and 2.

Line C - Physician Support ServicesColumn 1

Enter on this line, in the Regulated Column, the base year expenses transferred from Schedule P31, Line A, Column 7.

Column 2

Enter on this line, in the Unregulated Column, the base year expenses transferred from the applicable UR Schedule, Line B, Column 3.

Column 3

Enter on this line, in the Total Column, the sum of Columns 1 and 2.

Line D - Resident Intern ServicesColumn 1

Enter on this line, in the Regulated Column, the expenses transferred from Schedule P4I, Line D, Column 7.

Column 2

Enter on this line, in the Unregulated Column, the expenses transferred from Schedule P5I. Line D. Column 7.

Column 3

Enter on this line in the Total Column the sum of Columns 1 and 2.

Line E - Overhead Expenses SummaryColumn 1

Enter on this line, in the Regulated column, the expenses transferred from Schedule OES: Line P, Column 1. Exclude overhead expenses allocated to E, F, and UR schedules less overhead for E schedules treated as a fringe benefit.

Column 2

Enter on this line, in the Unregulated column, the overhead expenses allocated to E, F and UR schedules not treated as a fringe benefit.

Column 3

Enter on this line, in the Total Column the sum of Column 1 and 2.

Line F - Patient Care CentersColumn 1

Enter on this line, in the Regulated Column, the expenses transferred from Schedule D - Lines D1 to D81, Column 5.

Column 3

Enter on this line in the Total Column the entry in Column 1.

Line G - Auxiliary EnterpriseColumn 1

Enter on this line, in the Regulated column, the losses treated as a fringe benefit.

Column 2

Enter on this line, in the Unregulated Expenses Column, the expenses transferred from Schedules E1 to E9. Line B. Column 3, the difference between total E schedule expenses and the losses treated as a fringe benefit.

Column 3

Enter on this line, in the Total Column, the entry in Column 2.

Line H - Other Institutional ProgramsColumn 2

Enter on this line, in the Unregulated Column, the expenses transferred from Schedules F1 to F4, Line B, Column 3.

Column 3

Enter on this line, in the Total Column, the entry in Column 2.

Line I - Unregulated ServicesColumn 2

Enter on this line, in the Unregulated Column, the expenses transferred from Line B, Column 3 of the UR Schedules (excluding the expenses reported on Lines B and C above).

Column 3

Enter on this line, in the Total Column, the entry in Column 2.

Line J - Total Operating ExpensesColumns 1, 2 and 3

Enter on this line, in each column, the result of adding the expenses from Lines A to I.

Line K - Non-Operating ExpensesColumn 2

Enter on this line, in the Unregulated Column, the non-operating expenses.

Line L - Total Expenses

Columns 1, 2 and 3

Enter on this line, in each column, the result of adding the operating expenses from Line J and the non-operating expenses from Line K.

Line M - Total Operating Expenses - RE Schedule

Columns 1 and 2

Enter on this line, in the applicable column, the regulated and unregulated operating expenses transferred from Schedule RE, Line S, Column 1 and 2.

Column 3

Enter on this line, in the Total Column, the sum of Columns 1 and 2.

Line N - Non-Operating Expenses - RE Schedule

Column 2

Enter on this line, in the Unregulated Column, the non-operating expenses transferred from Scheduled RE, Line V, Column 2.

Column 3

Enter on this line, in the Total Column, the entry in Column 2.

Line O - Total Expenses - RE Schedule

Column 1 and 2

Enter on this line, in each column, the result of adding the operating expenses from Line M and non-operating expenses from Line N.

Column 3

Enter on this line, in the Total Column, the sum of Columns 1 and 2.

Line P - Reconciliation AmountColumns 1 and 2

Enter on this line, in each column, the result of subtracting the total expenses on Line L from the total expenses, from the RE Schedule, on Line O. (Auxiliary Enterprises losses treated as employee fringe benefits should be a reconciling item between RC and RE expenses regulated and unregulated expenses.)

Column 3

Enter on this line, in the Total Column, the sum of Columns 1 and 2.

Lines Q1 to Q5 - Nomenclature Column

Enter on these lines in the Nomenclature Column the type of expenses included on Line P.

Columns 1 and 2

Enter on these lines, in the applicable column, the regulated and unregulated expenses corresponding to the nomenclature listed in the Nomenclature Column.

Column 3

Enter on this line, in the Total Column, the sum of Columns 1 and 2.

SCHEDULE RE - STATEMENT OF REVENUES AND EXPENSES .22Overview .221

Schedule RE is provided to enable each hospital to report a statement of revenues and expenses in a uniform format.

Supplemental Schedule RE-R must be submitted reconciling Schedule RE to the hospital's audited revenue and expense statement.

Definitions:

Other Operating Revenue and Expenses - Includes services provided to patients other than health care services, as well as sales and services to non-patients (Auxiliary Enterprises - E Schedules and Research Education - Nursing, Other Health Profession and Community Health (Other Institutional Programs - F Schedules)).

Non-Operating Revenue and Expense - Includes donations, investment income, other non-operating gains, plus revenue and expenses resulting from hospital's peripheral or incidental transactions and from other events stemming from the environment that may be largely beyond the hospital management's control. In addition, detailed information applicable to non-operating revenue and expenses, plus other significant financial information is to be submitted on Schedule SFI.

Submit detailed listings for Other Operating Revenues, Line L and Other Expenses, Line R. Additional detailed information for Non-Operating Revenues, Line U. and Non-Operating Expenses, are to be submitted on Supplemental Schedule SFI.

Round all entries on lines A through W to 1 decimal place (the nearest hundred).

Round the calculations on lines X and Y to 5 decimal places.

Round the calculation on line Z to 2 decimal places.

Detailed Instructions .222Heading SectionInstitution Name Line

Enter on this line the complete name of the reporting hospital.

Institution Number Line

Enter on this line, the number assigned to the reporting hospital located in Appendix B. The assigned number corresponds to the last 4 digits of the reporting hospital's Medicare Provider Number, e.g., 0099.

Base Year Line

Enter on this line, the year for which the fiscal year data is reported, e.g., 0610.

Line A - Gross Revenues from Daily Hospital ServicesColumn 1

Enter on this line, in the Regulated Column, the regulated fiscal year revenue for Daily Hospital Services and Admission Services, as reported on the monthly data submissions. (Includes Ambulatory Services associated with Fiscal inpatient admissions.)

Column 2

Enter on this line, in the Unregulated Column, the unregulated fiscal year revenue for Daily Hospital Services and Admission Services.

Column 3

Enter on this line, in the Total Column, the sum of entries in Columns 1 and 2.

Line B - Gross Revenues from Ambulatory ServicesColumn 1

Enter on this line, in the Regulated Column, the regulated fiscal year revenue for Ambulatory Services as reported on the monthly submissions. (Excluding those Ambulatory Services associated with inpatient admissions.)

Column 2

Enter on this line, in the Unregulated Column, the unregulated fiscal year revenue for Ambulatory Services.

Column 3

Enter on this line, in the Total Column, the sum of the entries in Columns 1 and 2.

Line C - Gross Revenues From Inpatient Ancillary ServicesColumn 1

Enter on this line, in the Regulated Column, the regulated fiscal year revenues for inpatient ancillary services, as reported on the monthly submissions.

Column 2

Enter on this line, in the Unregulated Column, the unregulated fiscal year revenues for inpatient ancillary services.

Column 3

Enter on this line, in the Total Column, the sum of the entries in Columns 1 and 2.

Line D - Gross Revenues from Outpatient Ancillary ServicesColumn 1

Enter on this line, in the Regulated Column, the regulated fiscal year revenue for outpatient ancillary services, as reported on the monthly submissions.

Column 2

Enter on this line, in the Unregulated Column, the unregulated fiscal year revenue for outpatient ancillary services.

Column 3

Enter on this line, in the Total Column, the sum of the entries in Columns 1 and 2.

Line E - Gross Patient RevenueColumn 1

Enter on this line, in the Regulated Column, the result of adding the gross regulated fiscal year patient revenues from lines A, B, C, and D.

Verify that the gross regulated patient revenues for the fiscal year equals the sum of the gross regulated inpatient revenue. Line A, and gross regulated outpatient revenue. Line F of Schedule V5.

Verify that the gross regulated patient revenues for the fiscal year agree with the gross patient revenues reported on Schedules RSA, RSB, RSC for the base year.

Column 2

Enter on this line, in the Unregulated Column, the result of adding the gross unregulated fiscal year patient revenues from lines A, B, C, and D

Column 3

Enter on this line, in the Total Column, the sum of the entries in Columns 1 and 2.

Line F - Provision for Bad Debts

Column 1

Enter on this line, in the Regulated Column, the provision for Bad Debts associated with fiscal year regulated patient services.

Column 2

Enter on this line, in the Unregulated Column, the provision for Bad Debts associated with fiscal year unregulated patient services.

Column 3

Enter on this line, in the Total Column sum of the entries in Columns 1 and 2

Line G - Charity/Uncompensated Care

Column 1

Enter on this line, in the Regulated Column, the Charity/Uncompensated Care associated with the regulated fiscal year patient services.

Column 2

Enter on this line, in the Unregulated Column, the Charity/Uncompensated Care associated with the unregulated fiscal year patient services.

Column 3

Enter on this line, in the Total Column, the sum of the entries in Columns 1 and 2.

Line H - Contractual AdjustmentsColumn 1

Enter on this line, in the Regulated Column, the Contractual Adjustments associated with regulated fiscal year patient services.

Column 2

Enter on this line, in the Unregulated Column, the Contractual Adjustments associated with unregulated fiscal year patient services.

Column 3

Enter on this line, in the Total Column, the sum of the entries in Columns 1 and 2.

Line H 1 - Uncompensated Care Fund PaymentsColumn 1

Enter on this line, in the Regulated Column, the payments made to the HSCRC Uncompensated Care Fund in the fiscal year.

Column 3

Enter on this line, in the Total Column, the entry in Column 1.

Line H2 – DenialsColumn 1

Enter on this line, in the regulated column, denials written off from the hospital's revenue, Denials are defined as the difference between the amounts billed by the hospital in conformance with HSCRC approved charges and the portion of the patient bill denied payment by third party payers for administrative or medical necessity reasons, section 100.58 and 200.056.

Column 2

Enter on this line, in the unregulated column denial written off from the hospital's revenue. Denials are defined as the difference between the amounts billed by the hospital in conformance with HSCRC approved charges and the portion of the patient bill denied payment by third party payers for administrative or medical necessity reasons, sections 100.58 and 200.056.

Column 3

Enter on this line, in the total column, the sum of the entries in column 1 and 2.

Line I - Other Deductions from RevenueColumn 1

Enter on this line, in the Regulated Column, the Other Deductions from Revenue associated with fiscal year regulated patient services. This line may recognize Revenue Accruals/Adjustments related to regulatory adjustments, i.e., Charge per Case Price Compliance.

Column 2

Enter on this line, in the Unregulated Column, the Other Deductions from Revenue associated with unregulated fiscal year patient services.

Column 3

Enter on this line, in the Total Column, the sum of the entries in Columns 1 and 2.

Line J - Total Deductions from RevenueColumn 1

Enter on this line, in the Regulated Column, the sum of the deductions from revenue associated with regulated fiscal year patient services. Lines F, G, H, H1, and I.

Column 2

Enter on this line, in the Unregulated Column, the sum of the deductions from revenue associated with unregulated fiscal year services, Lines F, G, H, and I.

Column 3

Enter on this line, in the Total Column, the sum of the entries in Columns 1 and 2.

Line J1 - Uncompensated Care Fund ReceiptsColumn 1

Enter on this line, in the regulated Column, the payments from the HSCRC Uncompensated Care Fund in the fiscal year.

Column 3

Enter on this line, in the Total Column, the entry in Column 1.

Line K - Net Patient RevenuesColumn 1

Enter on this line, in Regulated Column, the result of subtracting Line J, Total Deductions from Line E, Gross Patient Revenues, plus Line J1, Uncompensated Care Fund Receipts.

Column 2

Enter on this line, in the Unregulated Column, the result of subtracting Line J, Total Deductions, from Line E, Gross Patient Revenues.

Column 3

Enter on this line, in the total Column the sum of the entries in Columns 1 and 2.

Line L - Other Operating RevenuesColumn 1

Other Operating Revenue and Expenses - Includes services provided to patients other than health care services, as well as sales and services to non-patients (Auxiliary Enterprises - E Schedules), and Research, Education - Nursing. Other Health Profession and Community Health (Other Institutional Programs - F Schedules).

Enter on this line, in the Regulated Column, the regulated fiscal year Other Operating Revenues. Supply a summary of the components of Regulated Other Operating Revenue.

Column 2

Enter on this line, in the Unregulated Column, the unregulated fiscal year Other Operating Revenues. This line should include: the gross fiscal year revenue from Line G, Column 3 of: all Auxiliary Enterprises (E) Schedules*, and all Other Institutional Programs (F) Schedules.

***See Other Expenses for treatment of Auxiliary Enterprise losses treated as employee fringe benefits.**

Column 3

Enter on this line, in the Total Column, the sum of entry Columns 1 and 2.

Line M - Net Operating RevenuesColumn 1

Enter on this line the result of adding Regulated Net Patient revenues, Line K, and Regulated Other Operating Revenues, Line L.

Column 2

Enter on this line the entry on Line L. Unregulated Other Operating Revenue.

Column 3

Enter on this line, in the Total Column, the sum of Columns 1 and 2.

Line N - Salaries, Wages and Employee BenefitsColumn 1

Enter on this line in the Regulated Column, the wages, salaries, and employee fringe benefit expenses associated with regulated fiscal year services.

Column 2

Enter on this line in the Unregulated Column, the base year wages, salaries, and fringe benefit expenses associated with unregulated fiscal year services.

Column 3

Enter on this line, in the Total Column, the sum of Columns 1 and 2.

Line O - Professional FeesColumn 1

Enter on this line, in the Regulated Column, the professional fees expenses associated with regulated fiscal year services.

Column 2

Enter on this line, in the Unregulated Column, the professional fees expenses associated with unregulated fiscal year services.

Column 3

Enter on this line, in the Total Column, the sum of Columns 1 and 2.

Lines P – SuppliesColumn 1

Enter on this line, in the Regulated Column, the Supplies expenses associated with regulated fiscal year services.

Column 2

Enter on this line, in the Unregulated Column, the Supplies expenses associated with unregulated fiscal year services.

Column 3

Enter on this line, in the Total Column, the sum of Columns 1 and 2.

Line Q - Depreciation/Amortization, Leases/RentalsColumn 1

Enter on this line, in the Regulated Column, the depreciation/amortization and leases/rentals expenses associated with regulated fiscal year services.

Column 2

Enter on this line, in the Unregulated Column, the depreciation/amortization and leases/rentals associated with unregulated fiscal year services.

Column 3

Enter on this line, in the Total Column, the sum of Columns 1 and 2.

Line R - Other ExpensesColumn 1

Enter on this line, in the Regulated Column, the Other expenses associated with regulated fiscal year services. **(The losses associated with auxiliary Enterprises provided as employee fringe benefits, i.e., cafeteria, parking, housing, child care center, Schedules E2, E7, E8, and E9, line I, Column 3, should be reported on this line.)**

Column 2

Enter on this line, in the Unregulated Column, the Other expenses associated with unregulated fiscal year services. (Expenses from E Schedules should be reduced by the amount of the losses treated as employee fringe benefits.)

Column 3

Enter on this line, in the Total Column, the sum of Columns 1 and 2.

Line S - Total Operating ExpensesColumn 1

Enter on this line, in the Regulated Column, the sum of Regulated fiscal year Operating Expenses lines N, O, P, Q, and R.

Column 2

Enter on this line, in the Unregulated Column, the sum of Unregulated fiscal year Operating Expenses lines N, O, P, Q, and R.

Column 3

Enter on this line, in the Total Column, the sum of Columns 1 and 2.

Line T - Operating Margin, Excess (Deficit) Operating Revenue Over Operating ExpensesColumn 1

Enter on this line, in the Regulated Column, the result of subtracting Line S, Regulated Total Operating Expenses from Line M, Regulated Total Operating Revenue. Enter a deficit in brackets.

Column 2

Enter on this line, in the Unregulated Column, the result of subtracting Line S, Unregulated Total Operating Expenses from Line M, Unregulated Total Operating Revenue. Enter a deficit in brackets.

Column 3

Enter on this line, in the Total Column, the sum of Columns 1 and 2. Enter a deficit in brackets.

Line U - Non-Operating RevenuesColumn 2

Non-Operating Revenue and Expense - Includes donations, investment income, other non-operating gains, plus revenue and expenses resulting from hospital's peripheral or incidental transactions and from other events stemming from the environment that may be largely beyond the hospital management's control.

Enter on this line, in the Unregulated Column, the Non-Operating Revenues.

Column 3

Enter on this line, in the Total Column, the Non-Operating Revenues from column 2.

Line V - Non-Operating ExpensesColumn 2

Enter on this line, in the Unregulated Column, the Non-Operating Expenses.

Column 3

Enter on this line, in the Total Column, the Non-Operating Expenses from column 2.

Line W - Total Margin, Excess (Deficit) Total Revenues Over Total ExpensesColumn 1

Enter on this line, in the Regulated column, the Excess Operating Income Over Operating Expenses from line T. Enter a deficit in brackets.

Column 2

Enter on this line, in the Unregulated Column, the result of adding Line T, Operating Margin and Line U, Non-Operating Revenue, less Line V Non-Operating Expenses. Enter a deficit in brackets.

Column 3

Enter on this line, in the Total Column, the result of adding Line T, Operating Margin and Line U, Non-Operating Revenue, less Line V, Non-Operating Expenses. Enter a deficit in brackets.

Line X - Regulated Operating Expenses Per EIPDColumn 1

Enter on this line, in the Regulated Column, the result of dividing Line S, Total Regulated Operating Expenses by the EIPDs from Schedule V5, Line M, Column 2.

Line Y - Regulated Operating Expenses per EIPAColumn 1

Enter on this line, in the Regulated Column, the result of dividing Line S, Total Operating Expenses by the EIPAs from Schedule V5, Line S, Column 2.

Line Z - Working Capital RatioColumn 1

Enter on this line, in the Regulated Column, the Working Capital ratio utilizing the formula. Current Assets divided by Current Liabilities.

Line AA - AdmissionsColumn 1

Enter on this line in the Regulated Column, the number of Admissions. Total Admissions should equal the total admissions from the admissions revenue center on the monthly reports plus the Neo Natal Infants Not Charged an Admission Charge, Line H on the Supplemental Births Schedule (SB).

Column 2

Enter on this line in the Unregulated Column, the number of Admissions for unregulated Inpatient Services.

Column 3

Enter on this line, in the Total Column, the sum of Column 1, Regulated admissions and Column 2, Unregulated Admissions.

Line BB - EIPAsColumn 1

Enter on this line the result of multiplying Line AA Regulated Admissions times Line E Regulated Gross Revenue divided by Regulated Inpatient Revenue (Column 1 line A plus column 1, line C).

Column 2

Enter on this line the result of multiplying Line AA Unregulated Admissions times Line E Unregulated Gross Revenue divided by Unregulated Inpatient Revenue (Column 2 Line A plus Column 2 Line C).

Column 3

Enter on this line, in the Total Column, the result of multiplying Line AA Total Admissions times Line E Total Gross Revenue divided by Total Inpatient Revenue (Column 3 Line A plus Column 3 Line C).

Schedule RE-R - Reconciliation of the Audited Financial Statements to Schedule RE .30

Overview .301

Schedules RE-R1 and RE-R2 are provided to enable each hospital to reconcile the reporting hospital's audited financial statements to Schedule RE in a uniform format.

Round all entries to 1 decimal place (nearest hundred).

Detailed Instructions .302

Heading Section

Institution Name Line

Enter on this line the complete name of the reporting hospital.

Institution Number Line

Enter on this line the number assigned to the reporting hospital located in Appendix B. The assigned number corresponds to the last 4 digits of the reporting hospital's Medicare Provider Number. e.g., 0099.

Column 1 - Audited Financial Statements

Enter on each line in this column the revenues and expenses as detailed in the audited financial statements of the reporting hospital. Certain revenues and expenses may be detailed in the notes to the financial statements.

Column 2 - Miscellaneous Adjustments

Enter on each line in this column the revenue and expense items that require different presentation to comply with HSCRC accounting and budget regulations, i.e., provision for bad debts as a deduction from revenue vs. operating expense, uncompensated care fund payments, etc.

Columns 3 through 11 - Auxiliary Enterprises

Enter on each line in these columns the revenue and expense items from each applicable schedule E - Auxiliary Enterprises

Columns 12 through 15 - Other Institutional Programs

Enter on each line in these columns the revenue and expense items from each applicable schedule F - Other Institutional Programs

Columns 16 through 23 - Unregulated Services

Enter on each line in these columns the revenue and expense items from each applicable schedule UR - Unregulated Services

Column 24 - Total Auxiliary Enterprises, Other Institutional Programs & Unregulated Services

Enter on each line in this column the result of adding the amounts in columns 3 through 23.

Column 25 - Unregulated Adjustments

Enter in this column the adjustments necessary to present unregulated operations in the format prescribed for the RE schedule.

Column 26 - Schedule RE

Enter in this column the result of adjusting column 1, audited financial statements, for entries in column 24, total auxiliary enterprises, other institutional programs and unregulated services, and column 25 unregulated adjustments.

Column 27 - Schedule RE Line

Enter in this column the line reference for the data element on schedule RE.

SCHEDULES FSA AND FSB - FINANCIAL STATEMENT SUMMARY .32Overview .321

Schedule FSA and FSB are provided to enable each hospital to report certain unaudited financial data in a uniform and consistent format. In this way, the Commission may readily monitor the financial condition of each hospital under its jurisdiction. Hospitals should separate, as accurately as possible, regulated from unregulated financial data. The Commission recognizes that allocation or classification of some of the data may have to be estimated or extrapolated from prior period data. Schedules FSA and FSB must be submitted utilizing Section 200, Chart of Accounts, as basis for categorizing revenues and expenses.

Round all entries on Lines A to TT to the nearest whole dollar.

Definitions

Other Operating Revenue and Expenses - Includes services provided to patients other than health care services, as well as sales and services to non-patients (Auxiliary Enterprises - E Schedules and Research Education - Nursing, Other Health Profession and Community Health) (Other Institutional Programs - F Schedules).

Non-Operating Revenue and Expense - Includes donations, investment income, other non-operating gains, plus revenue and expenses resulting from hospital's peripheral or incidental transactions and from other events stemming from the environment that may be largely beyond the hospital management's control. In addition, detailed information applicable to non-operating revenue and expenses, plus other significant financial information is to be submitted on Schedule SFI with Schedules FSA and FSB.

Detailed Instructions .322Heading SectionInstitution Name Line

Enter on this line the complete name of the reporting hospital.

Institution Number Line

Enter on this line the number assigned to the reporting hospital located in Appendix B. The assigned number corresponds to the last 4 digits of the reporting hospital's Medicare Provider Number, e.g., 0099.

Month Ending Line

Enter on this line the month for which the data is reported, e.g., 09-88.

Base Year Line

Enter on this line the year for which the data is reported, e.g., 06-88.

Revenue and Expense Summary Section - Schedule FSAColumn 1 - RegulatedLine A - Inpatient Revenue - HSCRC Regulated

Enter on this line, in this column, the Gross HSCRC Regulated Inpatient Revenues of the reporting hospital for the month consisting of Daily Hospital Services, Section 200.051, Ancillary Services, Section 200.053, and Admissions Services, Section 200.054.

Line B - Outpatient Revenues - HSCRC Regulated

Enter on this line, in this column, the Gross HSCRC Regulated Outpatient Revenues of the reporting hospital for the month consisting of Ambulatory Services, Section 200.052, and Ancillary Services, Section 200.054.

Line C - Gross Patient Revenues - HSCRC Regulated

Enter on this line, in this column, the result of adding line A, HSCRC Regulated Inpatient Revenues, plus line B, HSCRC Regulated Outpatient Revenues.

Line D - Inpatient Charity Care - HSCRC Regulated

Enter on this line, in this column, the HSCRC Regulated Inpatient Charity Care deduction from the reporting hospital's revenue for the month. Charity Care is defined as the difference between what the hospital bills a Charity Care patient for hospital services rendered (based on HSCRC approved rates) and the amount paid by the patient, if any, for those services, Sections 100.58 and 200.056.

Line D1 - Inpatient Bad Debts - HSCRC Regulated

Enter on this line, in this column, the HSCRC Regulated Inpatient Bad Debts deduction from the reporting hospital's revenues for the month. Bad Debts are defined as the amount of revenue written off by the hospital from HSCRC approved rates after the provisions of

the hospital's collection and write-off policy are followed, less bad debt recoveries, Section 100.58 and 200.056.

Line E - Outpatient Charity Care - HSCRC Regulated

Enter on this line, in this column, the HSCRC Regulated Outpatient Charity Care deduction from the reporting hospital's revenue for the month. Charity Care is defined as the difference between what the hospital bills a Charity Care patient for hospital services rendered (based on HSCRC approved rates) and the amount paid by the patient, if any, for those services, Sections 100.58 and 200.056.

Line E1-Outpatient Bad Debts - HSCRC Regulated

Enter on this line, in this column, the HSCRC Regulated Outpatient Bad Debts deduction from the reporting hospital's revenues for the month. Bad Debts are defined as the amount of revenue written off by the hospital from HSCRC approved rates after the provisions of the hospital's collection and write-off policy are followed, less bad debt recoveries, Section 100.58 and 200.056.

Line F - Inpatient HSCRC Approved Discounts & Differentials - HSCRC Regulated

Enter on this line, in this column, the HSCRC Regulated Inpatient Discounts and Differentials associated with approved discounts and differentials, i.e., prompt payment, SAAC, the differential granted to Medicare and Medicaid, and the differential granted to third party payers who subcontract with Medicare and Medicaid deducted from the hospital's revenue for the month, Sections 100.58 and 200.056.

Line F1 - Inpatient Denials - HSCRC Regulated

Enter on this line, in this column, the HSCRC Regulated Inpatient Denials written off from the hospital's revenue for the month. Denials are defined as the difference between the amounts billed by the hospital in conformance with HSCRC approved charges and the portion of the patient bill denied payment by third party payers for administrative or medical necessity reasons, Sections 100.58 and 200.056.

Line F2 - Inpatient Administrative, Courtesy, Policy, and Other Discounts and Adjustments - HSCRC Regulated

Enter on this Line, in this column, the HSCRC Regulated Inpatient Administrative, Courtesy, Policy, and Other Discounts and Adjustments deducted from the hospital's revenue for the month. These include but are not limited to reductions from established rates for: courtesy discounts; employee discounts; administrative decision discounts; and charges written off, for whatever reason,

that are not the result of a patient's ability to pay or where the hospital has not expended a reasonable collection effort, Sections 100.58 and 200.056.

Line F3 - Outpatient HSCRC Approved Discounts & Differentials - HSCRC Regulated

Enter on this line, in this column, the HSCRC regulated Outpatient HSCRC Approved Discounts & Differentials associated with approved discounts and differentials, i.e., prompt payment, SAAC, the differential granted to Medicare and Medicaid, and the differential granted to third party payers who subcontract with Medicare and Medicaid deducted from the hospital's revenue for the month, Sections 100.58 and 200.056.

Line F4 - Outpatient Denials - HSCRC Regulated

Enter on this line, in this column, the HSCRC regulated Outpatient Denials written off from the hospital's revenue for the month. Denials are defined as the difference between the amounts by the hospital in conformance with HSCRC approved charges and that portion of the patient bill denied payment by the third party payers for administrative or medical necessity reasons, Sections 100.58 and 200.056.

Line F5 - Outpatient Administrative, Courtesy, Policy, and Other Discounts and Adjustments - HSCRC Regulated

Enter on this Line, in this column, the HSCRC Regulated Outpatient Administrative, Courtesy, Policy, and Other Discounts and Adjustments for the hospital for the month. These include but are not limited to reductions from established rates for: courtesy discounts; employee discounts; administrative decision discounts; and charges written off, for whatever reason, that are not the result of a patient's ability to pay or where the hospital has not expended a reasonable collection effort, Sections 100.58 and 200.056.

Line F6 - Total Discounts, Differentials, Denials and Adjustments - HSCRC Regulated

Enter on this line, in this column, the result of adding Lines F1+F2+F3+F4+F5.

Line G - Deductions from Revenues - HSCRC Regulated

Enter on this line, in this column, the result of adding Lines D+D1+E+E1+F6.

Line H - Net Patient Revenues - HSCRC Regulated

Enter on this line, in this column, the result of subtracting Line G, Deductions from Revenues, HSCRC Regulated from Line C, Gross Patient Revenues HSCRC Regulated.

Line I - Other Operating Revenues - HSCRC Regulated

Definitions:

Other Operating Revenue and Expenses - Includes services provided to patients other than health care services, as well as sales and services to non-patients (Auxiliary Enterprises - E Schedules and Research Education - Nursing, Other Health Profession and Community Health) (Other Institutional Programs - F Schedules).

Enter on this line, in this column, the Other Operating Revenues of the reporting hospital for the month, to include Other Institutional Programs and Auxiliary Enterprises see Section 200.055. (These revenues should not include revenue from HSCRC unregulated services)

Line J - Net Operating Revenues - HSCRC Regulated

Enter on this line, in this column, the result of adding Line H, Net Patient Revenues, HSCRC Regulated and line I, Other Operating Revenues HSCRC Regulated.

Line K - Salaries and Wages - HSCRC Regulated

Enter on this line, in this column, the Salaries and Wages of the reporting hospital for the month, associated with HSCRC Regulated Services Section 200.037.

Line L - Employee Benefits - HSCRC Regulated

Enter on this line, in this column, the Employee Benefits of the reporting hospital for the month, associated with HSCRC Regulated Services.

Line M - Other Operating Expenses - HSCRC Regulated

Enter on this line, in this column, the Other Operating Expenses of the reporting hospital for the month, associated with HSCRC Regulated Services Section 200.057.

Line N - Operating Expenses (Excl. Depreciation and Interest)

Enter on this line, in this column, the result of adding Line K, Salaries and Wages, HSCRC Regulated Line L, Employee Benefits HSCRC Regulated, and Line M, Other Operating Expenses, HSCRC Regulated.

Line O - Interest - HSCRC Regulated

Enter on this line, in this column, the Interest expense of the reporting hospital for the month, associated with HSCRC Regulated Services Section 200.037, Natural Classification of Expense Category .82.

Line P - Depreciation/Amortization - HSCRC Regulated

Enter on this line, in this column, Depreciation/Amortization expense of the reporting hospital for the month associated with HSCRC regulated services Section 200.037, Natural Classification of Expense Categories .91, .92, .93 and .94.

Line Q - Total Operating Expenses - HSCRC Regulated

Enter on this line, in this column, the result of adding Line N, Operating Expenses (Excluding Depreciation and Interest), Line O, Interest and Line P, Depreciation/Amortization.

Line R - Excess (Deficit) Operating Revenue over Operating Expenses - HSCRC Regulated

Enter on this line, in this column, the result of subtracting Line Q, Total Operating Expenses from Line J, Net Operating Revenues. Enter a deficit in brackets, e.g. 22, 610, 9901 – 23,002,801 = (391,900).

Column 2 - UnregulatedLine A - Inpatient Revenue - Unregulated

Enter on this line, in this column, the Gross Unregulated Inpatient Revenues of the reporting hospital for the month consisting of Daily Hospital Services, Section 200.051, Ancillary Services, Section 200.053, and Admissions Services, Section 200.054.

Line B - Outpatient Revenues - Unregulated

Enter on this line, in this column, the Gross Unregulated Outpatient Revenues of the reporting hospital for the Month consisting of Ambulatory Services, Section 200.052, and Ancillary Services, Section 200.054.

Line C - Gross Patient Revenues - Unregulated

Enter on this line, in this column, the result of adding line A, column 2, Unregulated Inpatient Revenues, plus line B, column 2, Unregulated Outpatient Revenues.

Line D - Inpatient Charity Care - Unregulated

Enter on this line, in this column, the HSCRC Unregulated Inpatient Charity Care deduction from the reporting hospital's revenue month. Charity Care is defined as the difference between what the hospital bills a Charity Care patient for services rendered and the amount paid by the patient, if any, for those services.

Line D1 - Inpatient Bad Debts - Unregulated

Enter on this line, in this column, the HSCRC Unregulated Inpatient Bad Debts deduction from the reporting hospital's revenues for the month. Bad Debts are defined as the amount of revenue written off by the hospital after the provisions of the hospital's collection and write-off policy are followed, less bad debt recoveries.

Line E - Outpatient Charity Care - Unregulated

Enter on this line, in this column, the HSCRC Unregulated Outpatient Charity Care deduction from the reporting hospital's revenue month. Charity Care is defined as the difference between what the hospital bills a Charity Care patient for hospital services rendered and the amount paid by the patient, if any, for those services.

Line E1 - Outpatient Bad Debts - Unregulated

Enter on this line, in this column, the Outpatient Unregulated Bad Debts deduction from the reporting hospital's revenues for the month. Bad Debts are defined as the amount of revenue written off by the hospital after the provisions of the hospital's collection and write-off policy are followed, less bad debt recoveries.

Line F1 - Inpatient Denials - Unregulated

Enter on this line, in this column, the HSCRC Unregulated Inpatient Denials written off from the hospital's revenue for the month. Denials are defined as the difference between the amount billed by the hospital and the portion of the patient bill denied payment by third party payers for administrative or medical necessity reasons, Sections 100.58 and 200.056.

Line F2 - Inpatient Contractual, Administrative, Courtesy, Policy, and Other Discounts and Adjustments - Unregulated

Enter on this Line, in this column, the HSCRC Unregulated Inpatient Contractual, Administrative, Courtesy, Policy, and Other Discounts and Adjustments deducted from the hospital's revenue for the month. These include but are not limited to reductions from established rates for: contractual allowances; courtesy discounts; employee discounts; administrative decision discounts; and charges

written off, for whatever reason, that are not the result of a patient's ability to pay or where the hospital has not expended a reasonable collection effort.

Line F4 - Outpatient Denials - Unregulated

Enter on this Line, in this column, the HSCRC Unregulated Outpatient Denials written off from the hospital's revenue for the month. Denials are defined as the difference between the amount billed by the hospital and that portion of the patient bill denied payment by third party payers for administrative or medical necessity reasons.

Line F5 - Outpatient, Contractual, Administrative, Courtesy, Policy, and Other Discounts and Adjustments - Unregulated

Enter on this Line, in this column, the HSCRC Unregulated Outpatient Administrative, Courtesy, Policy, and Other Discounts and Adjustments deducted from the hospital's revenue for the month. These include but are not limited to reductions from established rates for: contractual allowances; courtesy discounts; employee discounts; administrative decision discounts; and charges written off, for whatever reason, that are not the result of a patient's ability to pay or where the hospital has not expended a reasonable collection effort.

Line F6 - Total Discounts, Differentials, Denials, and Adjustments - Unregulated

Enter on this line, in this column, the result of adding Lines F1+F2+F4+F5

Line G - Deductions from Revenues - Unregulated

Enter on this line, in this column, the result of adding Lines D+D1+E+E1+F6

Line H - Net Patient Revenues - Unregulated

Enter on this line, in this column, the result of subtracting Line G, column 2, Deductions from Unregulated Revenues, from Line C, column 2, Unregulated Gross Patient Revenues.

Line I - Other Operating Revenues - Unregulated

Enter on this line, in this column, the Other Operating Revenues of the reporting hospital for the month, Section 200.055. (Should not include revenue from HSCRC regulated services)

Definitions:

Other Operating Revenue and Expenses - Includes services provided to patients other than health care services, as well as sales and services to non-patient (Auxiliary Enterprises - E Schedules and Research Education - Nursing, Other Health Profession and Community Health) (Other Institutional Programs - F Schedules).

Line J - Net Operating Revenues - Unregulated

Enter on this line, in this column, the result of adding Line H, column 2, Net Unregulated Patient Revenues, and line I, column 2, Other Unregulated Operating Revenues.

Line K - Salaries and Wages - Unregulated

Enter on this line, in this column, the Salaries and Wages of the reporting hospital for the month, associated with unregulated services Section 200.037.

Line L - Employee Benefits - Unregulated

Enter on this line, in this column, the Employee Benefits of the reporting hospital for the month, associated with unregulated services.

Line M - Other Operating Expenses - Unregulated

Enter on this line, in this column, the Other Operating Expenses of the reporting hospital for the month, associated with unregulated services.

Line N - Operating Expenses (Excl. Depreciation and Interest) - Unregulated

Enter on this line, in this column, the result of adding Line K, column 2, Unregulated Salaries and Wages, Line L, column 2, Unregulated Employee Benefits, and Line M, column 2, Other Unregulated Operating Expenses.

Line O - Interest - Unregulated

Enter on this line, in this column, the Interest expense of the reporting hospital for the month, associated with unregulated services, Section 200.037, Natural Classification of Expense Category .82.

Line P - Depreciation/Amortization - Unregulated

Enter on this line, in this column, Depreciation/Amortization expense of the reporting hospital for the month associated with unregulated services Section 200.037, Natural Classification of Expense Categories .91, .92, .93 and .94.

Line Q - Total Operating Expense - Unregulated

Enter on this line, in this column, the result of adding Line N, column 2, Unregulated Operating Expenses (Excluding Depreciation and Interest), Line O, column 2, Unregulated Interest and Line P, column 2, Unregulated Depreciation/Amortization.

Line R - Excess (Deficit) Operating Revenue over Operating Expenses - Unregulated**Definitions:**

Non-Operating Revenue and Expense - Includes donations, investment income, other non-operating gains, plus revenue and expenses resulting from hospital's peripheral or incidental transactions and from other events stemming from the environment that may be largely beyond the hospital management's control.

Enter on this line, in this column, the result of subtracting Line Q, column 2, Total Unregulated Operating Expenses from Line J, column 2, Net Unregulated Operating Revenues. Enter a deficit in brackets, e.g. 22,610,9901 - 23,002,801 = (391,900).

Line S - Non-Operating Revenues

Enter on this line, in this column, Non-Operating Revenues, for the month.

Line T - Non-Operating Expenses

Enter on this line, in this column, the Non-operating Expenses, of the reporting hospital for the month.

Line U - Excess (Deficit) Revenues Over Expenses - Unregulated

Enter on this line, in this column, the result of adding Line R, Excess (Deficit) Unregulated Operating Revenues Over Expenses and Line S, Non-Operating Revenues and Net Unregulated Services Revenue and subtracting Line T, Non-operating expenses and unregulated services expenses. Enter a deficit in brackets.

Column 3 - Total

Line A - Inpatient Revenue - Total

Enter on this line, in this column, the result of adding line A, column1, Gross Inpatient Revenues HSCRC Regulated and line A, column 2, Gross Unregulated Inpatient Revenues of the reporting hospital for the month consisting of Daily Hospital Services.

Line B - Outpatient Revenues - Total

Enter on this line, in this column, the result of adding line B, column1, Gross Outpatient Revenues HSCRC Regulated and line B, column 2, the Gross Unregulated Outpatient Revenues of the reporting hospital for the Month consisting.

Line C - Gross Patient Revenues - Total

Enter on this line, in this column, the result of adding line A, column 3, Inpatient Revenues, plus line B, column 3, Outpatient Revenues.

Line D - Inpatient Charity Care - Total

Enter on this line, in this column, the result of adding line D, column1, Inpatient Charity Care HSCRC Regulated and line D, column 2, Unregulated Inpatient Charity Care deduction from revenues of the reporting hospital.

Line D1 - Inpatient Bad Debts - Total

Enter on this line, in this column, the result of adding line D1, column1, Inpatient Bad Debts HSCRC Regulated and line D1, column 2, Unregulated Inpatient Bad Debts deduction from revenues of the reporting hospital

Line E - Outpatient Charity Care - Total

Enter on this line, in this column, the result of adding line E, column 1, Outpatient Charity Care HSCRC Regulated and line E, column 2, Unregulated Outpatient Charity Care deduction from revenues of the reporting hospital.

Line E1 - Outpatient Bad Debts - Total

Enter on this line, in this column, the result of adding line E1, column 1, Outpatient Bad Debts HSCRC Regulated and line E1, column 2, Unregulated Outpatient Bad Debts deduction from revenues of the reporting hospital.

Line F - Inpatient HSCRC Approved Discounts & Differentials - Total

Enter on this line, in this column, the HSCRC Regulated Inpatient HSCRC Approved Discounts & Differentials for the reporting hospital, for the month consisting of Inpatient HSCRC Approved Prompt Payment Discounts and HSCRC Approved Differentials Section 200.056.

Line F1 - Inpatient Denials - Total

Enter on this line, in this column, the result of adding Line F1, column 1 HSCRC Regulated Inpatient Denials and Line F1, column 2 Unregulated Inpatient Denials.

Line F2 - Inpatient Contractual, Administrative, Courtesy, Policy, and Other Discounts and Allowances - Total

Enter on this Line, in this column, the result of adding Line F2, column 1 HSCRC Regulated Inpatient Administrative, Policy, and Other Discounts and Allowances and Line F2, column 2 Unregulated Inpatient Contractual, Administrative, Policy, and Other Discounts and Allowances.

Line F3 - Outpatient HSCRC Approved Discounts & Differentials - Total

Enter on this line, in this column, the HSCRC Regulated Outpatient HSCRC Approved Discounts & Differentials for the reporting hospital, for the month consisting of Outpatient HSCRC Approved Prompt Payment Discounts and HSCRC Approved Differentials Section 200.056.

Line F4 - Outpatient Denials - Total

Enter on this line, in this column, the result of adding Line F4, column 1 HSCRC Regulated Outpatient Denials and Line F4, column 2 Unregulated Outpatient Denials.

Line F5 - Outpatient Contractual, Administrative, Policy, and Other Discounts and Allowances - Total

Enter on this Line, in this column, the result of adding Line F5, column 1 HSCRC Regulated Outpatient, Administrative, Policy, and Other Discounts and Allowances and Line F5, column 2 Unregulated Outpatient Contractual, Administrative, Policy, and Other Discounts and Allowances

Line F6 - Total Discounts, Differentials, Denials, and Adjustments - Total

Enter on this line, in this column, the result of adding Lines F1+F2+F3+F4+F5

Line G - Deductions from Revenues - Total

Enter on this line, in this column, the result of adding Lines D+D1+E+E1+F6.

Line H - Net Patient Revenues - Total

Enter on this line, in this column, the result of subtracting Line G, column 3, Deductions from Revenues, from Line C, column 3, Gross Patient Revenues.

Line I - Other Operating Revenues - Total

Enter on this line, in this column, the result of adding Line I, column 1, and Line I, column 2, Other Operating Revenues of the reporting hospital for the month.

Line J - Net Operating Revenues - Total

Enter on this line, in this column, the result of adding Line H, column 3, Net Patient Revenues, and line I, column 3, Other Operating Revenues.

Line K - Salaries and Wages - Total

Enter on this line, in this column, the result of adding line K, column 1, and Line K, column 2, Salaries and Wages.

Line L - Employee Benefits - Total

Enter on this line, in this column, the result of adding Line L, column 1, and line L, column 2, Employee Benefits.

Line M - Other Operating Expenses - Total

Enter on this line, in this column, the result of adding line M, column 1, and line M, column 2, Other Operating Expenses.

Line N - Operating Expenses (Excl. Depreciation and Interest) - Total

Enter on this line, in this column, the result of adding Line K, column 3, Salaries and Wages, Line L, column 3, Employee Benefits, and Line M, column 3, Other Operating Expenses.

Line O - Interest - Total

Enter on this line, in this column, the result of adding Line O, column 1, and line O column 2, Interest expense of the reporting hospital for the month.

Line P - Depreciation/Amortization - Total

Enter on this line, in this column, the result of adding Line P, column 1, and Line P, column 2, Depreciation/Amortization expense of the reporting hospital.

Line Q - Total Operating Expense - Total

Enter on this line, in this column, the result of adding Line N, column 3, Operating Expenses (Excluding Depreciation and Interest), Line O, column 3, Interest and Line P, column 3, Depreciation/Amortization.

Line R - Excess (Deficit) Operating Revenue over Operating Expenses - Total

Enter on this line, in this column, the result of subtracting Line Q, column 3, Total Operating Expenses from Line J, column 3, Net Operating Revenues.

Enter a deficit in brackets, e.g. 22, 610, 9901 – 23,002,801 = (391,900).

Line S - Non-Operating Revenues and Net Unregulated Services Revenue - Total

Enter on this line, in this column, Non-Operating Revenues, Auxiliary Enterprises Revenues and net unregulated services revenue of the reporting hospital for the month, from line S, column 2.

Line T - Non-Operating Expenses and Unregulated Services Expenses - Total

Enter on this line, in this column, the non-operating expenses, auxiliary enterprises expenses, and unregulated services expenses of the reporting hospital for the month from line T, column 2.

Line U - Excess (Deficit) Revenues Over Expenses - Total

Enter on this line, in this column, the result of adding Line R, column 3, Excess (Deficit) Revenues Over Expenses and Line S, column 3, Non-Operating Revenues and Net Unregulated Services Revenue and subtracting Line T, column 3, Non-operating expenses and unregulated services expenses. Enter a deficit in brackets.

Enter on this line, in the Month Column, the Interest expense of the reporting hospital for the month. Section 200.037, Natural Classification of Expense Category .82.

Column 2

Enter on the line, in the Year to Date Column, interest expense of the reporting hospital for the year.

Line P - Depreciation/Amortization

Column 1

Enter on this line, in the Month Column, Depreciation/Amortization expense of the reporting hospital for the month, Section 200.037, Natural Classification of Expense Categories .91, .92., .93 and .94.

Column 2

Enter on this line, in the Year to Date Column, the Depreciation/Amortization expense of the reporting hospital for the year.

Line O - Total Operating Expense

Columns 1 and 2

Enter on this line, in each column, the result of adding Line N., Operating Expenses (Excluding Depreciation and Interest), Line O, Interest and Line P, Depreciation/Amortization.

Line R - Excess (Deficit) Operating Revenues over Operating Expenses

Columns 1 and 2

Enter on this line, in each column, the result of subtracting Line Q, Total Operating Expenses from Line J, Net Operating Revenues.

Enter a deficit in brackets, e.g. 22,610,901 – 23,002,801 = (391,900).

Line S - Net Non-Operating Revenues and (Expenses)

Column 1

Enter on this line, in the Month Column, the result of subtracting Non-Operating Expenses, of the reporting hospital for the month from Non-Operating Revenues, of the reporting hospital for the month, Section 200.058.

Enter a Deficit in Brackets

Column 2

Enter on this line, in the Year to Date Column, the Net Non-Operating Revenues and (Expenses) of the reporting hospital for the year.

Line T - Excess (Deficit) Revenues Over Expenses

Columns 1 and 2

Enter on this line, in each column, the result of adding Line R, Excess (Deficit) Revenues Over Expenses and Line S Net Non-Operating Revenues and (Expenses). Enter a deficit in brackets.

Line U - Patient Days (Excluding Nursery)

Column 1

Enter on this line, in the Month Column, the number of Patient Days (excluding Nursery) of the reporting hospital for the month. This number should agree with Schedule MS, Column 10, Line P for each month.

Column 2

Enter on this line, in the Year to Date Column, the number of Patient Days (excluding Nursery) of the reporting hospital for the year.

Line V - Admissions (Excluding Nursery)

Column 1

Enter on this line, in the Month Column, the number of admissions (excluding Nursery) of the reporting hospital for the month. This number should agree with Schedule NS, Column 7, Line I for each month.

Column 2

Enter on this line, in the Year to Date Column, the number of admissions (excluding Nursery) of the reporting hospital for the year.

Balance Sheet Data Section - Schedule FSBLine AA - Cash and InvestmentsColumn 1

Enter on this line the Unrestricted Fund Cash and Investments of the reporting hospital, as of the last day of the reporting period. Section 200.061.

Line BB - Accounts ReceivableColumn 1

Enter on this line the Unrestricted Fund Accounts Receivable of the reporting hospital as of the last day of the reporting period, Section 200.061.

Line CC - Allowance for Doubtful AccountsColumn 1

Enter on this line the Unrestricted Fund Allowance for allowance for Doubt of Accounts of the reporting hospital as of the last day of the reporting period. Section 200.061.

Line DD - Net Accounts ReceivableColumn 1

Enter on this line the result of subtracting Line CC, Allowance for Doubtful Accounts from Line BB, Accounts Receivable.

Line EE - InventoriesColumn 1

Enter on this line the Unrestricted Fund Inventory of the reporting hospital as of the last day of the reporting period, Section 200.061.

Line FF - Prepaid Expenses and Other Current Assets

Column 1

Enter on this line the Unrestricted Fund Prepaid Expenses and Other Current Assets of the reporting hospital as of the last day of the reporting period. Section 200.061.

Line GG - Total Current AssetsColumn 1

Enter on this line the result of adding Line AA, Cash and Investments, Line DD, Net Accounts Receivable, Line EE, Inventories, Line FF, Prepaid Expenses and Other Current Assets.

Line HH - Property, Plant and EquipmentColumn 1

Enter on this line, the Unrestricted Fund Property, Plant and Equipment of the reporting hospital as of the last day of the reporting period, Section 200.061.

Line II - Accumulated Depreciation and AmortizationColumn 1

Enter on this line the Unrestricted Fund Accumulated Depreciation and Amortization of the reporting hospital as of the last day of the reporting period Section 200.061.

Line JJ - Net Property, Plant and EquipmentColumn 1

Enter on this line the result of subtracting Line II, accumulated depreciated from Line HH, Property, Plant and Equipment.

Line KK - Other Long Term AssetsColumn 1

Enter on this line the Unrestricted Fund Other Long Term Assets of the reporting hospital as of the last day of the reporting period Section 200.061.

Line LL - Total Long Term Assets

Column 1

Enter on this line the result of adding Line JJ, Net Property, Plant and Equipment to Line KK. Other Long Term Assets.

Line MM - Total AssetsColumn 1

Enter on this line the result of adding Line GG, Total Current Assets and Line LL, total Long Term Assets.

Line NN - Total Current LiabilitiesColumn 1

Enter on this line the total Unrestricted Fund Current Liabilities of the reporting hospital as of the last day of the reporting period, Section 200.063.

Line OO - Long Term DebtsColumn 1

Enter on this line the Long Term Debts of the reporting hospital as of the last day of the reporting period, Section 200.063.

Line PP - Other Long Term LiabilitiesColumn 1

Enter on this line, the Other Long Term Liabilities of the reporting hospital as of the last day of the reporting period, Section 200.063.

Line OO - Total Long Term LiabilitiesColumn 1

Enter on this line, the result of adding Line OO, Long Term Debts and Line PP, Other Long Term Liabilities.

Line RR - Total LiabilitiesColumn 1

Enter on this line, the result of adding Line NN, Total Current Liabilities, and Line QQ, Total Long Term Liabilities.

Line SS - Fund BalancesColumn 1

Enter on this line the Fund Balance of the reporting hospital as of the last day of the reporting period, Section 200.065.

Line TT - Total LiabilitiesColumn 1

Enter on this line the result of adding Line RR, Total Liabilities and Line SS, Fund Balance.

SCHEDULE CFA - STATEMENT OF CHANGE IN BUILDINGS
AND EQUIPMENT FUND BALANCES .33

Overview .331

Schedule CFA is provided to enable each hospital to report additions and deletions to the Capital Facilities Allowance Fund generated through Commission approved rates and other changes to the fund in order that the Commission monitors the fund to ensure that sufficient funds are available for the hospital to replace properly utilized buildings and equipment.

Round all entries on Lines A to V to 1 decimal place (nearest hundred), e.g., 9.3.

Revisions of data for prior periods must be submitted on a Schedule CFA indicating only the revised data by period and printing the word "Revised" above the Base Year Line.

Detailed Instructions .332

Heading Section

Institution Name Line

Enter on this line the complete name of the reporting hospital.

Institution Number Line

Enter on this line the number assigned to the reporting hospital located in Appendix B. The assigned number corresponds to the last 4 digits of the reporting hospital's Medicare Provider Number, e.g., 0099.

Base Year Line

Enter on this line, the year for which the base year data is reported, e.g., 06–80.

Statement Section

Line A - Fund Balance - Beginning

Column 1

Enter on this line, in the Building Column, the fund balance in the beginning of the base year for the building portion of the Capital Facilities Allowance Fund.

The fund balance includes all restricted and board restricted funds for plant replacement and expansion and all funds from related organizations whose funds are restricted to the hospital's plant replacement and expansion.

Column 2

Enter on this line, in the Equipment Column, the fund balance at the beginning of the Base Year for the equipment portion of the Capital Facilities Allowance Fund.

The fund balance includes all restricted and board restricted funds for replacement or acquisition of equipment and all funds from related organizations whose funds are restricted to the hospital's replacement or acquisition of equipment.

Column 3

Enter on this line, in the Total Column, the total Capital Facilities Allowance Fund Balance at the beginning of the Base Year.

Line B - Facility Allowance in Rates

Column 1

Enter on this line, in the Building Column, the amount of building allowance included in rates for the Base Year transferred from Worksheet E of the Inflation Adjustment System if the reporting hospital's inflation rate increase is granted on the first day of its fiscal year and there was no increase in rates for a Capital Expansion Project granted in the Base Year.

The following example indicates the calculations necessary for a Hospital whose inflation rate increase was on August 1 of its Base Year and a rate increase for a Capital Expansion Project granted in the Base Year.

Worksheet E - Line 4, Column 2, CFA-Buildings
(IAS of August 1, Base Year)

944.4

Worksheet G, CFA-Buildings (IAS of August 1, Base Year)
2327.9

Time Period July 1, Base Year to July 31, Base Year
 $944.4 \times 1/12 =$

78.7

Time Period August 1, Base Year to June 30, Base Year

$944.4 \times 11/12 =$ 865.7

$2327.9 \times 11/12 =$ 2133.9

Total Building Allowance in Rates for Base Year 3078.3

Column 2

Enter on this line, in the Equipment Column, the amount of equipment allowance included in rates for the Base Year transferred from Worksheet E of the Inflation Adjustment System if the reporting hospital's inflation rate increase is granted on the first day of its fiscal year and there was no increase in rates for increased equipment purchases during the year.

The following example indicates the calculations necessary for a hospital whose inflation rate increase was on August 1 of its Base Year and a rate increase for excess equipment purchases was granted during the Base Year.

Worksheet E, Line 3, Col. 2, CFA-Equipment

(IAS of August 1, Base Year:

348.2

Worksheet G, CFA-Equipment (IAS of August 1, Base Year)

83.1

Time Period July 1, Base Year to July 31, Base Year

$348.2 \times 1/12 =$ 29.0

Time Period August 1, Base Year to June 30, Base Year

(WS-E, Line 3, Col. 2) (1 + WS-E, Line 3, Col. 1) (11/12)

$(348.2) (1.1065) (11/12) =$ 353.2

(WS-G) (11/12)

$(83.1) (11/12) =$ 76.2

Total Equipment Allowance in rates for Base Year 429.4

Column 3

Enter on this line, in the Total Column, the result of adding the Facility Allowance in Rates from Column 1 and Column 2.

Line C - Interest Earned

Column 1

Enter on this line, in the Building Column, the interest earned during the Base Year on the Building portion of the Capital Facility Fund.

Column 2

Enter on this line, in the Equipment Column, the interest earned during the Base Year on the equipment portion of the Capital Facility Fund.

Column 3

Enter on this line, in the Total Column, the result of adding the interest earned from Column 1 and Column 2.

Line D - Net Realized Capital GainsColumn 1

Enter on this line, in the Building Column, the net realized capital gains on the sale of investments during the Base Year for the building portion of the Capital Facility Fund.

Column 2

Enter on this line, in the Equipment Column, the net realized capital gains on the sale of investments during the Base Year for the equipment portion of the Capital Facility Fund.

Column 3

Enter on this line, in the Total Column, the result of adding the net realized capital gains from Column 1 and Column 2.

Line E - DonationsColumn 1

Enter on this line, in the Building Column, the donations during the Base Year to the Building portion of the Capital Facility Fund.

Column 2

Enter on this line, in the Equipment Column, the donations during the Base Year to the equipment portion of the Capital Facility Fund.

Column 3

Enter on this line, in the Total Column, the result of adding the donations from Column 1 and Column 2.

Line F - Unrealized Capital Gains - NetColumn 1

Enter on this line, in the Building Column, the net unrealized capital gains on investments during the Base Year to the Building portion of the Capital Facility Fund.

Column 2

Enter on this line, in the Equipment Column, the net unrealized capital gains on investments during the Base Year to the Equipment portion of the Capital Facility Fund.

Column 3

Enter on this Line, in the Total Column, the result of adding the net unrealized capital gains from Column 1 and Column 2.

Lines G, H, I - OtherColumn 1

Enter on these lines, in the Building Column, other additions during the Base Year to the building portion of the Capital Facility Fund. Enter each type of addition on a separate line and specify the type next to the word "Other".

Column 2

Enter on these lines, in the Equipment Column, other additions during the Base Year to the equipment portion of the Capital Facility Fund. Enter each type of addition on a separate line and specify the type next to the word "Other".

Column 3

Enter on these lines, in the Total Column, the result of adding the other additions from Column 1 and Column 2.

Line J - Total AdditionsColumn 1

Enter on this line, in the Building Column, the result of adding the additions to the building portion of the Capital Facility Fund from Lines B to I.

Column 2

Enter on this line, in the Equipment Column, the result of adding the additions to the equipment portion of the Capital Facility Fund from Lines B to I.

Column 3

Enter on this line, in the Total Column, the result of adding the additions to the Capital Facility Fund from Lines B to I. Verify that the result of adding total additions from Column 1 and Column 2 equals the total additions in Column 3.

Line K - Debt ServiceColumn 1

Enter on this line, in the Building Column, the debt service incurred during the Base Year for the building portion of the Capital Facility Fund.

Column 2

Enter on this line, in the Equipment Column, the debt service incurred during the Base Year for the equipment portion of the Capital Facility Fund.

Column 3

Enter on this line, in the Total Column, the result of adding the debt service incurred from Column 1 and Column 2.

Line L - Leases, RentsColumn 1

Enter on this line, in the Building Column, the lease, rent expenses during the Base Year for the building portion of the Capital Facility Fund in accordance with Section 200.0787. Unassigned Expenses, Account 8810.

Column 2

Enter on this line, in the Equipment Column, the lease, rent expenses during the Base Year for the equipment portion of the Capital Facility Fund, in accordance with Section 200.0787, Unassigned Expenses, Account 8810.

Column 3

Enter on this line, in the Total Column, the result of adding the lease, rent expenses from Column 1 and Column 2.

Line M - Purchases, Renovations & ImprovementsColumn 1

Enter on this line, in the Building Column, the expenditures during the Base Year for the building portion of the Capital Facility Fund which were capitalized in accordance with Section 100.284, Capitalization Policy.

Column 2

Enter on this line, in the Equipment Column, the expenditures during the Base Year for the equipment portion of the Capital Facility Fund which were capitalized in accordance with Section 100.284, Capitalization policy.

Column 3

Enter on this line, in the Total Column, the result of adding the expenditures from Column 1 and 2.

Line N - Net Realized Capital LossesColumn 1

Enter on this line, in the Building Column, the net realized capital losses during the Base Year from the sale of investments for the building portion of the Capital Facility Fund.

Column 2

Enter on this line, in the Equipment Column, the net realized capital losses during the Base Year from the sale of investments for the equipment portion of the Capital Facility Fund.

Column 3

Enter on this line, in the Total Column, the result of adding the losses from Column 1 and Column 2.

Line O - Unrealized Capital Losses - NetColumn 1

Enter on this line, in the Building Column, the net unrealized capital losses on investments during the Base Year to the building portion of the Capital Facility Fund.

Column 2

Enter on this line, in the Equipment Column, the net unrealized capital losses on investments during the Base Year to the equipment portion of the Capital Facility Fund.

Column 3

Enter on this line, in the Total Column, the result of adding the net unrealized capital losses from Column 1 and Column 2.

Lines P, Q, R - OtherColumn 1

Enter on these lines, in the Building Column, other deductions during the Base Year to the building portion of the Capital Facility Fund. Enter each type of deduction on a separate line and specify the type next to the word "Other".

Do not include transfers to other funds for uses other than building and equipment purchases, renovations and improvements.

Column 2

Enter on these lines, in the Equipment Column, other deductions during the Base Year to the equipment portion of the Capital Facility Fund. Enter each type of deduction on a separate line and specify the type next to the word "Other".

Do not include transfers to other funds for uses other than building and equipment purchases, renovations and improvements.

Column 3

Enter on these lines, in the Total Column, the result of adding the other additions from Column 1 and Column 2.

Line S - Total DeductionsColumn 1

Enter on this line, in the Building Column, the result of adding the deductions from the building portion of the Capital Facility Fund from Lines K to R.

Column 2

Enter on this line, in the Equipment Column, the result of adding the deductions from the equipment portion of the Capital Facility Fund from Lines K to R.

Column 3

Enter on this line, in the Total Column, the result of adding the deductions from the Capital Facility Fund from Lines K to R. Verify that the result of adding the total deductions from Column 1 and Column 2 equals the total deductions in Column 3.

Line T - Fund Balance - EndingColumn 1

Enter on this line, in the Building Column, the result of adding line J, Total Additions - Building, and subtracting Line S, Total Deductions - Building to Line A, Fund Balance - Beginning - Building.

Column 2

Enter on this line, in the Equipment Column, the result of adding Line J, Total Additions - Equipment, and subtracting Line S, Total Deductions - Equipment, to Line A, Fund Balance - Beginning - Equipment.

Column 3

Enter on this line, in the Equipment Column, the result of adding Line J, Total Additions, and subtracting Line S, Total Deductions, to Line A, Fund Balance - Beginning. Verify that the result of adding Fund Balance - Ending from Column 1 and Column 2 equals the Fund Balance - Ending in Column 3.

Line U - Donor Restricted FundsColumn 1

Enter on this line, in the Building Column, all donor restricted funds which are not available for the use by the hospital, for example, the principal of a pure endowment fund (Section 100.224).

Submit explanations and a copy of the will, covenant, or appropriate legal document.

Column 2

Enter on this line, in the Equipment Column, all donor restricted funds which are not available for use by the Hospital, for example, the principal of a pure endowment fund (Section 100.244).

Submit explanations and a copy of the will, covenant, or appropriate legal document.

Column 3

Enter on this line, in the Total Column, the result of adding the donor restricted funds from Column 1 and Column 2.

Line V - Available Balance - EndingColumn 1

Enter on this line, in the Building Column, the result of adding Line T, Fund Balance - Ending, and Line U, Donor Restricted Funds.

Enter a negative result in brackets.

Column 2

Enter on this line, in the Equipment Column, the result of adding Line T, Fund Balance - Ending, and Line U, Donor Restricted Funds.

Enter a negative result in brackets.

Column 3

Enter on this line, in the Total Column, the result of adding Line T, Fund Balance - Ending, and Line U, Donor Restricted Funds.

Enter a negative result in brackets.

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SCHEDULE SB - SUPPLEMENTAL BIRTHS SCHEDULE .46Overview .461

Schedule SB is provided to enable hospitals with Neo-Natal (NEO) units to report additional information on births and infants admitted to their NEO unit on a monthly and annual basis.

Detailed Instructions .462Heading SectionInstitution Name Line

Enter on this line the complete name of the reporting hospital.

Institution Number Line

Enter on this line the number assigned to the reporting hospital located in appendix B. The assigned number corresponds to the last four digits of the reporting hospital's Medicare Provider Number, e.g., 0099.

Period Line

Enter on this line the data period being reported. To report monthly data, enter the month and year, e.g., 05/1999. To report data for the annual report, enter the fiscal year, e.g., FY1999.

Line A

Enter on this line the number of Neonates not charged an admission charge.

Line B

Enter on this line the number of admissions from the Admissions revenue center submitted on the monthly reports.

Line C

Enter on this line the result of adding Line A and Line B.

Line D

Enter on this line the number of Neonates not charged an admission charge.

Line E

Enter on this line births in your hospital including infants transferred to your hospital's Neo-Natal unit from your hospital's Newborn Nursery.

Line F – Sub-Total

Enter on this line the result of adding line D Line E.

Line G

Enter on this line the number of admissions from the Admissions revenue center submitted on the monthly reports.

Line H

Enter on this line the result of adding Line F and Line G.

PENSION, WAGE AND SALARY DATA SURVEY .60Pension SurveyOverview .601

The Pension Survey schedule is provided to enable hospitals to develop a consistent pension cost not influenced by changes in market valuations.

Use the financial data from your hospital's most recent actuarial report to complete the pension data survey corresponding to the Wage and Salary Survey for the current year. Complete a separate column for each pension plan at the hospital. Enter data only in those cells that are highlighted in yellow. You may add columns to the worksheet, if necessary, to provide complete information. To preserve comparability of data across hospitals, please do not change the rows in the spreadsheet.

Detailed Instructions: .602Hospital Name

Enter the complete name of the reporting hospital.

Hospital Number

Enter the reporting hospital's Medicare Provider Number, e.g., 210099.

Base Year

Enter the four digit base year, e.g., 2015.

Plan Columns:Line 1 - Descriptive Title of Plan

Fill out a separate column for each plan at the hospital. Provide a brief title for each plan.

Line 2 - Type of Plan

Identify type of plan i.e. Defined Contribution, Defined Benefit, or other (if "other" describe).

Expenses Section:Defined Contribution (DC)Line 3 - Contribution Expense

Enter the hospital contribution to the Defined Contribution Plan i.e., 401K match.

Line 4 - Other Administrative Expense

Enter the administrative cost expense of the Defined Contribution Plan.

Line 5 - Total DC Expense – Calculated Field

Calculation: the sum of Line 3 and Line 4.

Defined Benefit (DB) PlansLine 6 - Service Cost

Enter the service cost of the Defined Benefit Plan (per actuarial report).

Line 7 - Interest Cost

Enter the interest cost of the Defined Benefit Plan (per actuarial report).

Line 8 - Asset Return

Enter the expected return on plan assets of the Defined Benefit Plan (per actuarial report).

Line 9 - Amortizations

Enter Amortizations, i.e. prior service cost, net actuarial gain (per actuarial report).

Line 10 - Total FAS 87 Expense – Calculated Field

Calculation: the sum of Lines 6 through Line 9.

Line 11 - Other Administrative Expense

Enter other administrative expenses

Line 12 - Total DB Expense- Calculated Field

Calculation: the sum of Line 10 and Line 11.

Line 13 - Total Pension Expense – Calculated Field

Calculation: the sum of Line 5 and Line 12.

Line 14 - Other Adjustments

Enter adjustments to Total Pension Expense, i.e. adjustments from prior period, changes in actuarial assumptions, etc.

Line 15 - Adjusted Total Pension Expense – Calculated Field

Calculation: the sum of Line 13 and Line 14.

Actuarial Assumptions:Line 16 - Interest Rate

Enter the actuarial assumptions for interest rate.

Line 17 - Return on Assets

Enter the actuarial assumptions for return on plan assets.

Line 18 - Rate of Compensation Increase

Enter the actuarial assumptions for the rate of compensation increase.

Line 19 - Amortization Period

Enter the amortization period.

Line 20 - Present Value of Benefits Discount Rate

Enter the present value of the benefits discount rate.

Characteristics:Line 21 - Is This an ERISA Plan?

Enter Yes or No.

Line 22 - Is This a Church Plan?

Enter Yes or No.

Line 23 - Is the Plan Covered by the PBGC?

Enter Yes or No.

Line 24 - Description of Benefit

Describe each Defined Benefit Plan, i.e. the percent the hospital contributes, years until employee is vested.

Total Column – Calculated FieldRemove Executives and Unregulated Employee Costs Column

Enter the amount from each pension plan that is attributable to executives as previously defined.

Adjusted Pension Cost for FB Line J Column- Calculated Field

Calculation: subtract executive and unregulated employee pension costs from sum of Line 5 (Total DC Expense), Line 6 (Service Cost) and Line 11 (Other Administrative Expense).

W&S FBCALC CALCULATION .61Overview .611

Schedule FB enables each hospital to report total employee benefits incurred in the base year and an adjustment for the fringe benefits that are included in the calculation of the cafeteria, parking, and etc. loss on Schedule OADP. The fringe benefit calculation derived from this schedule is utilized on the W&S Survey.

Round the entries on Lines A to P to the nearest whole dollar, e.g., \$50,903.99 is entered as 50,904.

Round the hours in lines Q and S to the nearest hour, e.g., 1,458,377.8 hours is entered as 1,458,378.

Round the entry on Line R to 2 decimal places, e.g., 1,510,900 divided by 1,458,377 = 1.04.

Round the entry on Line T and W to 4 decimal places, e.g., 1,458,378 divided by 1,518,629 = .9603.

Revisions of data must be submitted on a Schedule FB indicating only the revised data and printing the word "Revised" above the Base Year Line.

Detailed Instructions .612Heading SectionHospital Name:

Enter on this line, the complete name of the reporting hospital.

Hospital Number Line:

Enter the hospital's Medicare Provider Number, e.g., 210099.

Base Year Line:

Enter the four digit base year, e.g., 2015.

Benefits Incurred Based on Hours SectionLine A - UIC (SUI and FUI)

Enter the UIC expenses, natural expense category .22, incurred in the Base Year and included on the Base Year Expenses Line of Schedules OADP, P2A to P2I, P3A to P3H, C, D, E1 to E9 and F1 to F6 of the most recent Annual Reports of Revenues, Expenses and Volumes.

Line B - Workman's Compensation

Enter the Workman's Compensation expenses, natural expense category .26, incurred in the Base Year and included on the Base Year Expenses Line of Schedules OADP, P2A to P2I, P3A to P3H, C, D, E1 to E9, and F1 to F6 of the most recent Annual Reports of Revenues, Expenses and Volumes.

Line C - Group Health and Life Insurance and Union Health and Welfare

Enter the Group Health and Life Insurance and Union Health and Welfare expenses, natural expense categories .23, .24 and .27, incurred in the Base Year and included on the Base Year Expenses Line of Schedules OADP, P2A to P2I, P3A to P3H, C, D, E1 to E9 and F1 to F6 of the most recent Annual Reports of Revenues, Expenses, and Volumes.

Line D - Other Employee Benefit

Enter the Other Payroll Related Employee Benefits, natural expense category .28 and Employee Benefits (Non-Payroll related), natural expense category .29, incurred in the Base Year and included on the Base Year Expenses Line of Schedules OADP, P2A to P2I, P3A to P3H, C, D, E1 to E9 and F1 to F6 on the most recent Annual Reports of Revenues, Expenses and Volumes (where the value of the benefit is per employee or per hour).

NOTE: Cafeteria, Parking, etc. loss treated as a fringe benefit is not included on this line but is to be included on Line F.

Line E – Subtotal – Calculated Field

Calculation: Addition of Lines A through D

Line F - Cafeteria, Parking, Etc. Loss as a Fringe Benefit

Enter the Cafeteria, Parking, Etc. operating loss as a fringe benefit incurred in the fiscal year transferred from schedules E2, E7 and E8, Line I, from the most recently required Annual Report of Revenues, Expenses and Volumes.

Line G - Employee Benefits Included in Cafeteria, Parking Etc. Loss Treated as a Fringe Benefit

Enter the employee benefits natural expense categories, .21 to .29, incurred in the Base year and included on the Base Year Expenses Line of Schedule E2, E7 and E8 when an amount treated as a fringe is computed on Line I and transferred to Schedule OADP, Line A, of the most recent Annual Report of Revenues, Expenses and Volumes

Line- H - Total Benefits Incurred Based on Hours- Calculated Field

Calculation: Addition of Lines E, F, and G, e.g. $989,920 + 101,280 + (23,920) = 1,067,280$.

Line I - FICA

Enter the FICA expenses natural expense category .21, incurred in the Base Year and included on the Base Year Expenses Line of Schedules OADP, P2A to P2I, P3A to P3H, C, D, E1 to E9 and F1 to F6 of the most recent Annual Reports of Revenues, Expenses and Volumes.

Line J - Pension and Retirements

Enter the Pension and Retirement expenses, from lines 5. Defined Contribution total cost, line 6 Service Cost, and line 11 Other Administrative Cost from the Pension Survey Schedule. The data source is the most recent Annual Report of Revenues, Expenses and Volumes.

Line K - Other Employee Benefits

Enter the Other Payroll Related Employee Benefits, natural expense category .28 and Employee Benefits (Non-Payroll Related), natural expense category .29 of the reporting hospital incurred in the Base Year and included on the Base Year Expenses Line of Schedules OADP, P2A to P2I, P3A to P3H, C, D, E1 to E9 and F1 to F6 on the most recent Annual Reports of Revenues, Expenses and Volumes where the value of the benefit is a function of the employee's pay.

NOTE: Cafeteria, Parking, etc. loss is excluded on this line but included on Line H.

Line L - Total Benefits incurred Based on Salaries –Calculated Field

Calculation: Addition of Lines I, J and K.

Line M - Holiday Pay

Enter the Holiday Pay expenses incurred in the Base Year and included on the Base Year Expenses Line of Schedules OADP, P2A to P2I, P3A to P3H, C1 to C14, D1 to D81, E1 to E9 (except E2, E7, E8 when used in calculating loss) and F1 to F6 of the most recent Annual Reports of Revenues, Expenses and Volumes.

Line N - Vacation Pay

Enter the Vacation Pay expenses incurred in the Base Year and included on the Base Year Expenses Line of Schedules OADP, P2A to P2I, P3A to P3H, C1, C14, D1 to D81, E1 to E9 (except E2, E7, ES when used in computing loss) and F1 to F6 of the most recent Annual Reports of Revenues, Expenses and Volumes.

Line O - Sick Pay

Enter the Sick Pay expenses incurred in the Base Year and included on the Base Year Expenses Line of Schedules OADP, P2A to P2I, P3A to P3H, C, D, E1 to E9 (except E2, E7, E8 when used in computing loss) and F1 to F6 of the most recent Annual Reports of Revenue Expensed and Volumes.

Line P - Total Fringe Benefits-Calculated Field

Calculation: Addition of Lines H, L, M, N and O.

Fringe Benefits Factors for Benefits Incurred Based on Hours/Salaries SectionLine Q - Worked Hours in Base Year

Enter the worked hours included in the Base Year and included on Schedule OADP, Line B of the most recent Annual Reports of Revenues, Expenses and Volumes.

NOTE: To convert the FTEs on Line B of Schedule OADP to worked hours, multiply by 2080.
e.g., $989.7 \times 2080 = 2,058,576$.

Line R - Fringe Benefits Cost per Worked Hour- Calculated Field

Calculation: the result of dividing the Total Benefits Incurred Based on Hours on Line H by the worked hours of Line Q, e.g., 2,140,919 divided by 2,058,576 = 1.04. Round the result to 2 decimal places.

Line S - Paid Hours in Base Year

Enter the paid hours incurred in the Base Year, except the paid hours of Schedules E2, E7, and E8 when a loss is treated as a Fringe Benefit Line F, of the most recent Annual Reports of Revenues, Expenses and Volumes.

Line T - Ratio Worked Hours to Paid Hours – Calculated Field

Calculation: the result of dividing the worked hours on Line Q by the paid hours on Line S, e.g., 2,058,576 divided by 2,257,211 = .9120. Round the result to 4 decimal places

Line U - Fringe Benefits Cost Per Paid Hour – Calculated Field

Calculation: the result of dividing the Sub-Total on Line H by the paid hours on line S, e.g., \$2,140,919 divided by 2,264,434 = .95. Round the result to 2 decimal places.

Line V - Total Salaries

Enter the total salaries incurred in the Base Year and included on the Base Year Expenses Line of Schedules OADP, P2A to P2I, P3A to P3H, C, D, E1 through E8 and F1 through F6 of the most recent Annual Reports of Revenues, Expenses and Volumes This amount should be the balance of the total reported on the schedules listed above less the fringe benefits reported on Schedule FB lines A, B, C, D, I, J, K, M, N and O.

Line W - Fringe Benefits Based on Salaries –Calculated Field

Calculation: the result of dividing line L, Total Benefits Based on Salaries, by line V Total Salaries e.g., 2,058,576 divided by 16,273,328 = 0.1265. Round the result to 4 decimal places.

WAGE AND SALARY SURVEY .62Overview .621

The Wage and Salary (W&S) Survey is provided to enable each hospital to report certain wage, salary and fringe benefit data for a specific time period of each year for the purpose of comparing a hospital's departmental productivity unit costs to the hospital's "market" and to compare the reasonableness of a hospital's wage, salary and fringe benefit policy to the hospital's region.

A separate Zip code schedule within this survey is provided to report confidential individual employee payroll data along with the employee's zip code for enhanced analyses of the hospital's labor market. Although they are non-employees, a hospital should report Contract RNs and Contract LPNs payroll data.

Detailed Instructions .622Heading SectionInstitution Name Line

Enter the complete name of the reporting hospital.

Institution Number Line

Enter the number assigned to the reporting hospital located in Appendix B. The assigned number corresponds to the hospital's Medicare Provider Number, e.g., 210099.

Referential Pay Period Line

Enter the referential payroll period, e.g., 01-20-2015 to 02-02-2015.

The referential pay period is the primary pay period which includes February 1. For example, if a hospital has January 28 to February 10 as its payroll period applicable to 70% of its employees, January 28 to February 3 as its payroll period applicable to 25% of its employees and February 1, to February 28 as its payroll period applicable to the remaining 5% of its employees, the referential pay period is January 28 to February 10. Therefore, the referential pay period of the employees paid weekly (January 28 to February 3) will include 2 weekly payroll periods (January 28 to February 3 and February 4 to February 10). Also the referential pay period for the employees paid monthly (February 1 to February 28) will be January 28 to February 10 using the following calculation:

$$\text{Monthly Salary} / 26 \times 12 = 2 \text{ week period}$$

JOB CLASSIFICATION SECTIONColumn 1 - Hours Paid

This is the number of paid hours in the referential pay period. This total shall include paid hours associated with vacations, sick leave, holidays, personal leave and overtime. The total shall not include hours identifiable with retroactive pay, advance pay or severance pay; nor should it include unrestricted on call or call back hours. Hours paid for salaried or exempt employees should be the number of weeks in the primary period multiplied by 40 hours. Round the hours paid in Column 1 to the nearest hour, e.g., 545.6 is entered as 546.

Reference Section 200.371 for a more detailed discussion for computing paid hours.

Job Classification Lines 1 to 69, 75 and 76

Enter the number of hours paid to employees for the referential pay period in accordance with the job classification specifications contained in subsection .603. Frontline supervisors should be included in their job specific category.

Job Classification Line 70 - Other Hospital Specific

Enter the number of hours paid to employees for all hospital specific classifications not entered on Lines 1 to 69 during the referential pay period.

Positions that are included in other hospital specific include:

Department heads and other management personnel of clinical departments, e.g., radiology, occupational therapy, speech therapy, pharmacy, etc. whose primary function is administrative duty.

- Exclude hours for residents, interns, physicians and students. Exclude the President/Chief Executive Officer and Executives that report directly to the President/Chief Executive Officer.

Job Classification Line 71 - Other Non-Hospital Specific

Enter the number of hours paid to employees of all non-hospital specific classifications not entered on Lines 1 to 69 during the referential pay period.

Positions that are non-hospital specific include:

Department heads and other management personnel of non-clinical departments, e.g., plant operations, central supply, housekeeping, etc.

- Exclude hours for residents, interns, physicians and students. Exclude the President/Chief Executive Officer and Executives that report directly to the President/Chief Executive Officer.
-

Job Classification Line 77 – Total – Calculated Field

Calculation: the result of adding the paid hours from Lines 1 to 71.

Column 2 - Base Wages and Salaries Paid

This is the number of base wages/salaries in the referential pay period. Round all entries in Column 2 thru 5 to the nearest dollar, e.g., \$2246.82 is reported as 2,247.

Job Classification Lines 1 to 69

Enter the amount of base wages and salaries paid to employees during the referential pay period in accordance with the job classification specifications contained in sub-section .603.

Exclude pay for shift differential, on-call/standby, bonus or other premium pay.

Job Classification Lines 70 and 71

Enter the amount of base wages and salaries paid to employees for all classifications, divided between hospital specific and non-hospital specific, not on Lines 1 thru 69 during the referential pay period.

Exclude pay for shift differential, on-call/standby, bonus or other premium pay.

Job Classification Lines 75 and 76

Enter the amounts paid to the agency for each category of nurses (RN or LPN).

Exclude wages and salaries paid to residents, interns, physicians and students.

Job Classification Line 77 –Calculated Field

Calculation: the result of adding the base wages and salaries paid from Lines 1 to 71.

Column 3 - Other Wages and Salaries Paid

This is the number of other wages and salaries in the referential pay period. Other wages and salaries include: shift differential, overtime premium, on-call/standby pay/call back, bonuses and holiday premium. Exclude advance pay, severance pay and retroactive pay. Exclude wages and salaries paid to residents, interns, physicians and students.

Round all entries in Column 2 thru 5 to the nearest dollar, e.g., \$2246.82 is reported as 2,247.

Job Classification Lines 1 to 69

Enter the amount of other wages and salaries paid to employees during the referential pay period in accordance with the job classification specifications contained in sub-section .603.

Example:

<u>Type of Pay</u>	<u>Column 1 Hours Paid</u>	<u>Column 2 Base Wages & Salaries Paid</u>	<u>Column 3 Other Wages & Salaries Paid</u>
Base wages and Advance pay, severance pay, & Retroactive pay	Enter hours No entry	Enter base wages and Salaries No entry	No entry No entry

<u>Type of Pay</u>	<u>Column 1 Hours Paid</u>	<u>Column 2 Base Wages & Salaries Paid</u>	<u>Column 3 Other Wages & Salaries Paid</u>
Overtime	Enter hours (Not hours Times 1 1/2)	Enter wages paid for straight time (1 times base wage)	Enter premium paid (1/2 times base wage)
Shift premium	No entry	No entry	Enter shift premium paid
On-call pay	No entry	No entry	Enter all wages for on-call (restricted and unrestricted)
Other premium pay i.e. Weekend premium pay, Extra shift premium pay hiring/referral bonus certification pay incentive pay performance bonus, etc.	No entry	No entry	Enter all premium pay

Job Classification Line 70 and 71

Enter the amount of other wages and salaries paid to employees of all classifications, divided between hospital specific and non-hospital specific, not entered on Lines 1 to 69 during the referential pay period.

Job Classification Line 77- Calculated Field

Calculation: the result of adding the other wages and salaries paid from Lines 1 to 71.

Column 4 - Fringe Benefits Per Hour CalculationJob Classification Lines 1 to 71 –Calculated Field

Calculation: the result of multiplying the paid hours in Column 1 by the fringe benefit per paid hour from Schedule FB, Line U, Column 1, e.g., $546 \times .8756 = 478$. Round each result to the nearest dollar.

Job Classification Line 77 –Calculated Field

Calculation: the result of adding the fringe benefits Per Hour calculations for Lines 1 to 71.

Column 4A - Fringe Benefits Based on Salary CalculationJob Classification Lines 1 to 71 –Calculated Field

Calculation: the result of multiplying the Base Wages and Salaries paid in Column 2 plus the Other Wages and Salaries paid times the Fringe Benefit based on salaries from Schedule FB Line W, Column 1, e.g. $[(1,017 + 102) \times 0.1265] = 142$. Round each result to the nearest dollar.

Job Classification Line 77 –Calculated Field

Calculation: the result of adding the fringe benefits based on salary calculations Lines 1 to 71.

Column 5 - Total Wages, Salaries and Fringe Benefits CalculationJob Classification Lines 1 to 71 –Calculated Field

Calculation: the result of adding the wages, salaries and fringe benefits from Columns 2, 3, 4 and 4A.

Job Classification Line 77 –Calculated Field

Calculation: the sum of Lines 1 to 71.

Column 6 Average Wages Salaries and Fringe Benefits per HourJob Classification Lines 1 to 71-Calculated Field

Calculation: the result of dividing the total wages, salaries and fringe benefits in Column 5 by the hours paid in Column 1, e.g., 9298 divided by 1849 = 5.03. Round each result to 2 decimal places.

Job Classification Line 77 –Calculated Field

Calculation: the sum of Lines 1 to 71.

Column 7 - Range MinimumJob Classification Lines 1 to 69

Enter on each applicable job classification line, the minimum base rate per hour that is normally paid to employees in each job classification. Exclude shift differentials and probationary rates.

Column 8 - Range MaximumJob Classification Lines 1 to 69

Enter on each applicable job classification line, the maximum base rate per hour that is normally paid to employees in each job classification. Exclude shift differentials and red circled rates.

Column 9 - Number of Employees

Job Classification Lines 1 to 69 Enter on each applicable job classification line, the number of employees paid for each job classification for the referential pay period.

Job Classification Line 70 and 71

Enter on this line the number of employees paid for all job classifications, divided between hospital specific and non-hospital specific not includable on Lines 1 to 69 for the referential pay period. Exclude residents, interns, physicians and students.

Job Classification Line 77 – Calculated Field

Calculation: the result of adding the number of employees included on Lines 1 to 71.

Schedule Zip code - Wage, Salary and Fringe Benefit Detail .63

Overview .631

Schedule Zip Code is provided to enable each hospital to report wage, salary, and fringe benefit data by employee by Zip Code for enhanced analysis of the hospital's labor market. Although they are non-employees, a hospital should report Contract RNs and Contract LPNs payroll data. This data will be kept confidential.

Detailed Instructions .632

Column 1 - Hospital Number Line:

Enter the hospital's Medicare Provider Number, e.g., 210099. Do not enter hyphens, dashes or quotation marks.

Column 2 - Employee ID

Enter the employee ID number (not Social Security number) assigned by the hospital.

Column 3 - Employee Zip Code

Enter the 5-digit zip code of the employee's residence. For contractual nurses, use the zip code of the hospital. Do not use hyphenated 9-digit zip code.

Column 4 - Job Category

Enter job category that corresponds to job classification specifications contained in sub-section .603 of the wage and salary survey (W&S). As a reminder, use job category #75 for contractual R.N.s. and job category #76 for contractual LPNs.

Column 5 - Hours Paid

Enter the number of paid hours not to exceed 80 hours during the referential pay period. This total shall include paid hours associated with vacations, sick leave, holidays, personal leave and overtime. The total shall not include hours identifiable with retroactive pay, FMLA, advance pay or severance pay; nor should it include unrestricted on call or call back hours.

Column 6 - Base Wages & Salaries Paid

Enter the amount of base wages and salaries paid to employees for the referential pay period in accordance with the job classification specifications contained in sub-section .603 of the wage and salary survey. Categorical contractual nurse wages equal total dollar amount paid to the nurse agency. Exclude pay for shift differential, on-call/standby, bonus or other premium pay.

Column 7 - Other Wages & Salaries Paid

Enter the amount of other wages and salaries paid to employees for the referential pay period in accordance with the job classification specifications contained in sub-section .603. Other wages and

salaries include: shift differential, overtime premium, on-call/standby pay, bonuses and holiday premium. Exclude advance pay, severance pay, FMLA and retroactive pay.

Note: If you have hours paid, you should have base wages and vice versa.

Example

<u>Type of Pay</u>	<u>Column 1 Hours Paid</u>	<u>Column 2 Base Wages & Salaries Paid</u>	<u>Column 3 Other Wages & Salaries Paid</u>
Base wages and salaries	Enter hours paid	Enter base wages and salaries	No entry
Advance pay, severance pay, & Retroactive pay	No entry	No entry	No entry
Overtime	Enter hours (Not hours Times 1-1/2)	Enter wages paid for straight time (1 time base wage)	Enter premium paid (1/2 times base wage)
Shift premium	No entry	No entry	Enter shift premium paid
On-call pay	No entry	No entry	Enter all wages for on-call (restricted and unrestricted)
Other premium pay i.e. Weekend premium pay, Extra shift premium pay hiring/referral bonus certification pay incentive pay performance bonus, etc.	No entry	No entry	Enter all premium pay

Column 8 - Fringe Benefit per Hour- Calculated Field

Calculation: Fringe benefit per hour from W&S Survey multiplied by hours paid. There is no fringe benefit calculation for contracted nurses.

Column 9 - Fringe Benefit per Salary –Calculated Field

Calculation: Fringe benefit per salary from W&S Survey multiplied by the sum of base and other wages. There is no fringe benefit calculation for contracted nurses.

Column 10 – Total- Calculated Field

Calculation: the sum of Column 6 (base wages & salaries), Column 7 (other wages & salaries), Column 8 (fringe benefit per hour), and column 9 (fringe benefit per salary).

Column 11 – Hourly Wages- Calculated Field

Calculation: Column 10 (Total) divided by Column 5 (hours paid).

JOB CLASSIFICATION SPECIFICATIONS.633

01 INPATIENT/OUTPATIENT, ADMITTING AND REGISTRATION CLERK

Admits, registers, and discharges patients, interviews patient or his representative to obtain information as required, inputs information and distributes to various departments; assigns patient to a room; explains hospital regulations to and answers questions of patient; prepares census; may collect payments, schedule appointments, verify insurance, and enter charges.

02 BILLING CLERK

Audits weekly and final patient bill and calculates amount due from insurers and from patient; types various billing or insurance claim forms; answers questions regarding bill; may receive payment; post amounts to patient records. Includes financial counselors and billers.

03 CASHIER-BUSINESS OFFICE

Receives notes and checks from payers of patient bills; processes cash received by mail; resolves minor problems regarding payment of bills; reconciles cash on hand.

04 GENERAL OFFICE CLERK

Types letters, forms, reports and records from rough drafts and corrected copies, files, checks, posts and performs miscellaneous clerical duties as sorting, filing, answering telephone calls, and maintaining records. Entry level.

05 N/A

06 DIETITIAN

A professionally educated person who has a baccalaureate degree with a major in foods, nutrition or institutional management or qualifying experience in nutrition and management of food preparation and service. Does at least one of the following: (a) organizes, plans, and directs food service program; (b) applies principles of nutrition and management to menu planning and food preparation and services; (c) instructs individuals and groups in application of principles of nutrition; (d) instructs patients and their families on the requirements and importance of their modified diet and how to plan and prepare the food; and (e) consults medical, nursing, and social service staffs concerning problems affecting patients' food habits and needs. Excludes food service' supervisors who are concerned with the day-to-day operations of preparing and serving meals but who do not apply principles of nutrition to meal planning. In those hospitals which employ staff dietitians, chief and assistant chief dietitians are excluded.

07 E.K.G./CARDIOLOGY TECHNICIAN

Conducts diagnostic examinations such as standard electrocardiograph, stress test and holler monitor of patient's heart. Conducts examinations on the wards and in the clinic. If the employee does not fit into this category or the higher-level category description of 42, Special Procedures Technologist, please also consider job category 49, Ultrasound Technologist.

08 EXECUTIVE ASSISTANT

Under a minimum of supervision; performs varied clerical and secretarial duties, often of a confidential nature, for a senior executive, chief of service, or administrator in order to relieve him of designated administrative details and to assist in the organization and administration of office procedures.

09 INFORMATION SYSTEMS, STAFF LEVEL

Includes Help Desk/Tech Support personnel, analysts who provide support for applications, software testers/ quality assurance personnel, and telecommunications personnel.

10 DIETARY AIDE

Routine food-service work. Involves serving food to patrons and employees from a counter or steam table; assembles and delivers food trays to patient areas; washes dishes and trays; cleans kitchen and cooking utensils.

11 GENERAL DUTY NURSE

A registered professional nurse who gives nursing care to patients within an organized nursing unit: Utilizes special skill, knowledge, and judgment in observing and reporting symptoms and conditions of patient. Administers highly specialized therapy with complicated equipment. Gives medication and notes reactions. Assists physicians with treatment. May set up equipment, prepare the patient, etc. May spend part of the time instructing, supervising, or assigning duties to practical nurses and nursing aides. May instruct patients and family. May bathe and feed acutely ill patients. May take and record temperatures, respiration, and pulse. Must be licensed in Maryland.

12 ENVIRONMENTAL SERVICE WORKER

Cleans, mops, and waxes floors. Dusts furniture and equipment. Cleans window sills, empties trash baskets, and arranges furniture and equipment in an orderly fashion. Scours and polishes bathtubs, sinks, mirrors, and similar equipment. Replenishes supplies of soap and towels. Keep utilities storage rooms in good order by cleaning lockers and equipment, arranging supplies, and sweeping and mopping floors. Performs a variety of related duties. May be assigned to specific areas such as patient units, offices, or surgery.

13 INFORMATION SYSTEMS, PROFESSIONAL LEVEL

Includes engineers, programmers, systems analysts, systems designers, database administrators, network administrators, and IT managers.

14 LABORATORY ASSISTANT

Assists medical technologists by performing supportive duties in clinical laboratory, such as cleaning, and sterilizing glassware and other equipment; prepares simple stains, solutions and culture media; may perform simple laboratory tests, collects specimens from patients. May keep records of specimens held in laboratory and may perform minor repairs to laboratory apparatus. High school and on-the-job-training. This is the lowest level laboratory position performing technical tasks. This is not a phlebotomist.

15 LABORATORY TECHNICIAN I

Performs routine tests in medical laboratory for use in diagnosis and treatment of disease, such as urinalysis and blood counts. May prepare tissue samples for study by medical technologist or pathologist; prepare chemical reagent stains and solutions; tends automatic equipment to prepare specimens and performs analytic tests; make preliminary identification of common types of bacterial cultures for confirmation by supervisor; and collect specimens from patients. Maintains laboratory stock of chemicals and glassware.

Requires high school education and on-the-job training or MLT certification.

16 LABORATORY TECHNICIAN II

Under more general supervision than received by Laboratory Technician I, performs both standardized and non-routine tests, usually in specialized function of a clinical laboratory. Usually requires three to four years college with major in chemistry or biology. May have A.S.C.P. categorical certification in cytotechnology, histology, hematology, etc. Not a medical technologist.

17 PHYSICIAN'S ASSISTANT

Under the direct supervision of a physician, performs professional duties and technical procedures to provide health care services, operative procedures, suturing, infections, etc. Makes initial diagnosis and orders appropriate tests and treatment. May assist in surgery. Licensed P.A. by Maryland Board of Medical Examiners.

18 LICENSED PRACTICAL NURSE

Under supervision of a professional nurse, performs selected and delegated nursing tasks in care of patients. Performs three or more of the following duties: Measures and administers simple medications as directed; applies simple dressings; administers enemas, douches, perineal care, and other treatments as directed; reports general observations of patients' conditions; sets up treatment trays; keeps under constant surveillance patients recovering from anesthesia or receiving prolonged intravenous or subcutaneous injections, notifying professional nurse of unusual reactions; takes and records temperature, pulse, and respiration. May also perform duties of a nursing aide. Those regularly supervising other practical or nursing aides. Those regularly supervising other practical or nursing aides and those supervising units to which no professional nurses are assigned are excluded.

19 MAIL CLERK

Receives, sorts and distributes incoming interoffice mail; messages, records, flowers, etc.; runs errands for patients or hospital staff; mails outgoing letters and packages, and forwards patients' mail.

20 MAINTENANCE MECHANIC I

Performs such preventive maintenance and minor repair tasks as replacing windows, repairing doors unstopping toilets, replacing lamps and replacing faulty electrical switches and receptacles. Calls senior mechanic on more serious problems. Assists mechanics on more complex jobs. Entry level position that may include painters and groundskeepers.

21 MAINTENANCE MECHANIC II

Performs alterations, repair maintenance duties and minor construction on hospital buildings. Installs, modifies, repairs and maintains a variety of electrical and mechanical equipment. May include carpenter, plumber and electrician.

22 MEDICAL RECORDS AND CODING CLERK

Duties involve most of the following: Reviews medical records for completeness and accuracy; codes diseases, operations, and other data for retrieval uses; compiles medical care and census data for statistical reports; transcribes medical reports; files or supervises filing of patient records; may assist medical staff in special studies or research; maintains and uses indexes such as patient, disease, operations, physician, etc.; takes medical records to court; maintains flow of medical records and reports to all departments of the hospital or health facility.

23 MEDICAL RECORDS AND CODING TECHNICIAN, ART OR CMRT

Duties involve most of the following: Reviews medical records for completeness and accuracy; codes diseases, operations, and other data for retrieval uses; compiles medical care and census data for statistical reports; transcribes medical reports; files or supervises filing of patient records; may assist medical staff in special studies or research; maintains and uses indexes such as patient, disease, operations, physician, etc.; supervises day-to-day operations within medical record department; takes medical records to court; maintains flow of medical records and reports to all departments of the hospital or health facility.

24 N/A

(Combined with 40, Administrative Assistant)

25 SOCIAL WORKER (M.S.W.)

Provides direct services to patients by helping them solve personal and environmental difficulties that interfere with obtaining maximum benefits from medical care or that predispose toward illness.

Performs a variety of services such as counseling on social problems and arranging for post-hospital care at home or in institutions, for placement of children in foster homes or adults in nursing homes, and for financial assistance during illness, utilizes resources such as family and community agencies to assist patient to resume life in community or to learn to live within disability. Prepares and keeps current social case record. Provides attending physician and others with pertinent information to add to understanding of patient. May supervise work students and beginning caseworkers. Must have Master of Social Work degree.

Excludes social workers assigned primarily to psychiatric wards and clinics; workers engaged primarily in financial screening of patients and rate setting; those workers classified as case aides; and in hospitals where more than one social worker is employed, the head of the social service department and other supervisors of medical social workers unless they spend at least 80 percent of their time in direct service to patients (including related clerical and other duties).

26 SOCIAL WORKER (B.S.)

Under Supervision, carries out plans agreed upon during supervision conferences in the treatment of less complex patient psychosocial problems arising from their illness, hospitalization and discharge. Assists with personal, familial, and social adjustment problems and assists with disposition (discharge) and financial planning. (Excludes RN's acting as case managers; see category 66)

27 MEDICAL TECHNOLOGIST (A.S.C.P.)

Performs various chemical, microscopic, and bacteriologic tests to obtain data for use in diagnosis and treatment of disease. May obtain specimens; may operate auto analyzer. BS degree required and registry as medical technologist with the A.S.C.P.

28 MEDICAL TRANSCRIPTIONIST

Transcribes from dictating machine medical information recorded by physicians, such as: case histories, diagnoses, treatments, X-ray, and laboratory findings. May perform related clerical work.

29 NUCLEAR MEDICINE TECHNOLOGIST (REGISTERED)

Conduce diagnostic studies and/or radiation (either radiomagnetic or gamma ray) therapy on patients. Also works with radioisotopes and radioactive materials. Includes PET Scan technologist.

30 N/A

31 NURSE PRACTITIONER/CLINICAL NURSE SPECIALIST

Works with physician to provide care based on patient's psychobiological needs. Plans, assesses, implements and evaluates total patient needs. Functions independently as a primary care provider for certain patients after proper consultation with the preceptor. Must be Registered Nurse, have completed recognized academic program with nine to twelve month approved practicum.

32 PATIENT CARE/NURSING AIDE I

Assists the clinical staff by performing routine duties in the care of hospital inpatients and out patients. Performs several of the following patient care services: Bathes bed patients or assists them in bathing. Cares for patients' hair and nails. Feeds or assists patients to eat and brings patients between-meal nourishment. Assists patients with bedpans and urinals. Keeps records of patients' food intake and output when ordered. Assists patients in undressing and provides hospitals clothing, storing patients' clothing and valuables. Assists patients in walking and transports patients to various hospital rooms by means of wheelchair or stretcher. May clean rooms or equipment upon discharge of patients. Makes occupied beds. May escort newly admitted patients from admitting office to hospital room or ward. Includes medical assistants; Emergency room, Rehabilitation, Anesthesia and EEG Technicians. Exclude employees who perform the above duties primarily for mental patients.

33 PATIENT CARE/NURSING AIDE II

Assists the clinical staff by performing routine duties in the care of hospital inpatients and out patients. Performs several of the following patient care services: Bathes bed patients or assists them in bathing. Cares for patients' hair and nails. Feeds or assists patients to eat and brings between meals nourishment. Assists patients with bedpans and urinals. Keeps records of patients' food intake when ordered. Assists patients in undressing and provides hospital clothing, storing patients' clothing and valuables. Assists patients in walking and transports patients to various hospital rooms by means of wheelchair or stretcher. May clean rooms or equipment upon discharge of patients. Makes occupied beds. May take and record temperature, pulse, and respiration rate. May escort newly admitted patients from admitting office to hospital room or ward. May be called orderly and may transport and arrange portable X-ray, oxygen, or heavy equipment. Prepares sterile dressings, administers enemas, assists with special treatments and procedures. Includes medical assistants; Emergency room, Rehabilitation, Anesthesia and EEG Technicians. Exclude employees who perform the above duties primarily for mental patients.

34 PHARMACY TECHNICIAN

Performs such restricted tasks as bulk compounding (including I.V's), restocking the pharmacy and nursing stations, placing pharmaceuticals into small containers and typing labels. Does not fill prescriptions.

35 PHYSICAL THERAPIST

Treats disabilities, injuries, and diseases through the use of massage, exercise, and effective properties of air, water, heat, cold radiant energy, and electricity, according to prescription off a physician. May instruct students, interns and nurses in methods and objectives of physical therapy and may supervise physical therapy aides. May consult with other therapists to coordinate therapeutic programs for individual patients. Normally requires training in approved school of physical therapy. Must be licensed in the State which practicing. In hospitals with more than one physical therapist, the chief physical therapist and those who spend more than 20 percent of their time supervising other physical therapists are excluded.

36 RADIOLOGIC TECHNOLOGIST (RRT REGISTERED)

Takes radiographs (X-ray) of various portions' of body to assist physician detection of foreign bodies and diagnosis of diseases and injuries, and/or assists in treating diseased or affected areas under supervision of radiologist. Prepares patient for roentgenographic examination, fluoroscopy or therapy requested by the physician, performing such duties as positioning patients, and administering chemical mixtures to increase opaqueness of organs. Sets up and operates stationary and mobile X-ray equipment. Develops exposed film or supervises its development by darkroom helper. Prepares and maintains records or supervises their preparation by clerical helpers. May maintain equipment in efficient operating condition, including correction of minor faults, and may clean apparatus. May under radiologists direction, instruct nurses, interns, and students in X-ray techniques. R.R.T. Registered. Does not include ultrasonographer, nuclear medicine and special procedures technicians. Includes mammography technologist.

37 MRI TECHNOLOGIST

Operates equipment to produce magnetic resonance images (MRI) of body for diagnostic purposes, as directed by Radiologist.

38 RESPIRATORY THERAPY TECHNICIAN (CERTIFIED)

Sets up and operates various types of oxygen and other therapeutic gas and mist inhalation equipment such as iron lungs, tents, masks catheters, and incubators, to administer prescribed doses of medicinal gases to patients. Confers with patient, explaining treatment and breathing procedures. Operates equipment controls to regulate pressure of inhalants, breathing cycles, and ratio of inhalant to air, according to prescription. Relays to attending nurse the physician's prognosis and instructions for procedures in the event of adverse symptoms. May instruct students, interns, and nurses in methods and procedures of inhalation therapy. May consult with other therapists to coordinate programs for individual patients. Normally requires extensive on-the-job training or completion of formal training program. Requires certification by the American Registry of Respiratory Therapists.

In hospitals with more than one respiratory technician, the chief technician and those who spend more than 20 percent of their time supervising other respiratory technicians are excluded.

39 RESPIRATORY THERAPIST (NBRT REGISTERED)

Administers respiratory therapy care-and life support to patients by prescription of a physician. Sets up and operates devices such as respirators, mechanical ventilators, therapeutic gas administration apparatus, environmental control systems and aerosol generators. Performs pulmonary drainage and assist patient in performing breathing exercises. Monitors patients response to therapy and consults with physician.

40 ADMINISTRATIVE ASSISTANT

Performs secretarial and general clerical work; transcribes dictation, types correspondence, forms, records, reports and medical case histories, clinical reports, and minutes of clinical committees; processes, maintains and files records; answers phones, refers callers, screens visitors, schedules appointments, etc.

This is the primary level of secretary and is usually assigned to one department or cost center. Does not include persons whose duties are better described under clerk/typist, executive secretary (24, Medical secretary added in)

41 SECURITY OFFICER

Guards hospital buildings and property, safeguards patients, staff and visitors, and controls vehicular traffic.

42 SPECIAL PROCEDURES TECHNOLOGIST

Performs, as assistant to a physician and with minimum technical supervision, advance radiological procedures such as heart catheterizations and selective angiographic studies. Operates all types of related equipment and processors. Constructs catheters. Recognizes minor and dangerous cardiac arrhythmias. R.R.T. registered.

43 STAFF AND CLINICAL PHARMACIST

Graduate of an accredited school of pharmacy and licensed as a registered pharmacist by the Board of Pharmacy of the State in which practicing. Reviews for accuracy and safety the prescriptions and medication orders written by physicians, dentists, and other qualified prescribers; compounds, fills, and dispenses the prescribed drugs and other pharmaceutical supplies to the appropriate inpatients and outpatients; explains directions for use of dispensed drugs and related items to outpatients and/or family members. Is responsible for bulk compounding and packaging of various pharmaceutical products used in hospital. Consults with, and provides information to, other professional staffs in hospital concerning drugs, related pharmaceuticals, and other activities requiring Professional judgment of qualified Pharmacist. Maintains issue records of all prescriptions filled for inpatient and outpatient use, as well as of all controlled drugs as required by Federal and State laws. Clinical pharmacist must have Pharm D., and is able to write prescriptions, and adjust patients' medications.

In small hospitals or those with a small pharmacy staff, where there is no Director of Pharmacy Services, the staff pharmacist may perform some administrative and supervisory duties. Where more than one pharmacist is employed, exclude the Director of Pharmacy Services and those who spend more Than 20 percent of their time supervising other pharmacists.

44 STATIONARY ENGINEER LICENSED

Operates and maintains and may also supervise the operations of stationary engines and equipment (mechanical or electrical) to supply the establishment in which employed with power, heat, refrigeration, or air conditioning. Work involves: operating and maintaining equipment such as steam engines, air

compressors, generators, motors, turbines, ventilating and refrigerating equipment, steam boilers and boiler-fed water pumps, making equipment repairs; keeping record of operation of machinery, temperature, and fuel consumption. May also supervise these operations. Head or chief engineers in establishments employing more than one engineer are excluded.

45 MATERIALS HANDLER, OPERATIONS LEVEL

Includes materials handler, and other personnel involved in the actual movement of supplies and equipment.

46 SURGICAL TECHNICIAN

Assists surgical team during operative procedure. Work involves-most of the following: arranging sterile setup for operation; assisting in the preparation of patient for surgery, by washing, shaving, and disinfecting parts of the body; passing instruments, sponges, and sutures to surgeon and surgical assistants; assisting circulation nurse recording number of sponges, needles, instruments, etc. used and accounting for them following operation; adjusting lights and other equipment as directed; assisting in cleanup of operating room following operation; disposing of used materials. May assist anesthesiologist during administration of anesthetic. May prepare operative specimens, place in preservative solution, and deliver to laboratory for analysis. Certification by C.O.R.T. not required.

47 MATERIALS HANDLER, PROFESSIONAL LEVEL

[Includes buyers, production managers and mid-level managers who oversee the movement or processing of supplies and equipment]

48 TELEPHONE OPERATOR

Operates multiple position telephone console to relay incoming, outgoing, and inter office calls; pages hospital staff and physicians; maintains files of patients.

49 ULTRASOUND TECHNOLOGIST

Conducts diagnostic tests utilizing ultrasound equipment. Sets equipment, positions patient and conducts scanning tests. Reviews tests for acceptable quality and refers to physician. May be responsible for equipment maintenance and calibration and ordering and maintaining necessary supplies.

50 UNIT CLERK/SECRETARY

Maintains nursing station, completes patient charts from worksheets; receives and completes admission, transfer and/or discharge forms. Must have unit secretary certification or on the job training.

51 N/A

52 N/A

53 ACCOUNTANT/FINANCIAL ANALYST

Prepares a wide variety of financial and operating reports, journal entries, financial statement and supporting schedules. Coordinates and maintains general ledgers and operating fund accounts, reconciles bank statements, prepares various insurance reports and other reports required by regulating agencies.

54 ACCOUNTING/ACCOUNTS PAYABLE/PAYROLL CLERK

Assists with posting and processing of accounting transactions, monthly financial statement and cost reports. Posts to accounts and general ledger, balance ledgers, and heads new sheets. Vouchers, invoices, and check requests for payments. Includes processing of payroll and accounts payable.

55 COLLECTION CLERK

Contacts and follows-up on individual with unpaid, past due hospital bills. Provides information on charges and explains amount which may be covered by insurance. Makes arrangements for payments received. Recommends transfer of delinquent accounts to attorney or collection agency for further action as necessary.

56 COOK

Plans, prepares, cooks, and carves foodstuffs in quantities according to menu, work orders, and number of persons to be served.

57 C.T. TECHNOLOGIST

This is a position for performing a variety of radiographic procedures under the direction of the supervisor. Skills are utilized for the performance of procedures following clearly defined directions. Decisions are repetitive in nature and minor in scope within prescribed guidelines. Registry as RRT.

58 NURSE EDUCATORS

Lectures and demonstrates improved and existing methods and procedures of nursing service. Participates in planning, organizing, coordinating, and evaluating in-service orientation and training programs. Includes patient and community education as well as in-service programs.

NURSING MANAGEMENT

59 NURSE MANAGER A

Supervises one unit—8 hour responsibility

60 NURSE MANAGER B

Supervises one unit-24 hour responsibility

61 NURSE MANAGER C

Supervises more than one unit—8 hour responsibility

62 NURSE MANAGER D

Supervises more than one unit—24 hour responsibility

63 OCCUPATIONAL THERAPIST

Plans, organizes and conducts occupational therapy program in a variety of sensorimotor, educational, recreational, and social activities designed to help patients regain physical or mental functioning, or adjust to their handicaps. Teaches patient skills and techniques required for participating in activities. Studies and evaluates patients' reactions to the program and prepares reports recording their progress.

64 PHLEBOTOMIST

Using venous and/or peripheral puncture techniques, draws blood from patients for laboratory test and from donors for blood bank. Applies aseptic techniques to blood drawing. May obtain medical history and screen donors subject to physician's approval. Maintains related records.

65 PHYSICAL AND OCCUPATIONAL THERAPIST ASSISTANT

Executes planned patient care programs under the direction and supervision of physical or occupational therapist. Administers physical or occupational therapy treatments. Have completed a two year college program accredited by the American Physical Therapy Association [or American Occupational Therapy Association] Licensed or certified in the state of Maryland.

66 UTILIZATION REVIEW/QUALITY ASSURANCE SPECIALIST/CASE MANAGER

Review patient charts to verify evidence of medical necessity for acute hospital care. Reviews charts to insure patient symptoms and diagnosis comply with PRO standards. Certifies length of stay data to government agencies for billing purposes. May compile statistics and reports relating to above data. Assists in discharge planning, and care coordination.

67 SPEECH LANGUAGE PATHOLOGIST OR AUDIOLOGIST

Specializes in diagnosis and treatment of speech and language problems, or audiology problems. Plans, directs, or conducts treatment programs to restore communicative efficiency of individuals with communication problems of organic and non-organic etiology.

68 HUMAN RESOURCES, ASSOCIATE LEVEL

Includes technical specialists

69 HUMAN RESOURCES, MANAGEMENT LEVEL

Includes managers of different functions within the department.

70 OTHER HOSPITAL SPECIFIC

Positions that are hospital specific include department heads and other managers of clinical departments, e.g., radiology, occupational therapy, speech therapy, pharmacy, whose primary function is administrative. Front line supervisors should be included in their specific job category.

71 OTHER NON-HOSPITAL SPECIFIC

Positions that are non-hospital specific include department heads and other managers of non-clinical departments, whose primary function is administrative. Front line supervisors should be included in their specific job category.

75 CONTRACTUAL RN'S

76 CONTRACTUAL LPN'S

SPECIAL AUDIT .70Overview .701

An audit of various data submitted in the Annual Reports of Revenues, Expenses and Volumes, COMAR 10.37.01.03K, and the State of Changes in Building and Equipment Fund Balances, COMAR 10.37.01.031, is required to be performed by the independent certified public accounting firm of each hospital. This audit will enable the Commission to ensure that certain data is reported in a uniform and consistent format.

The audit report should be prepared in accordance with SAS 14 utilizing the specific instructions described in sub-section .702 and in the following format:

1. Reference each specific audit step.
2. State the procedures performed to accomplish each audit step.
3. Summarize the findings of each audit step.

Special Audit Procedures .702I. Annual Reports of Revenues, Expenses and VolumesA. Expenses

1. Review the reconciliation of the Base Year expenses reported on Schedule OADP, Line A; Schedule UA, Line A; Schedules P2A to P2G, Line A; Schedules P3A to P3G, Line A; Schedule P4A to P4I, Line D; Schedule P5A to P5I, Line D; Schedules D – Line D1 to D83, Line B; Schedules E1 to E8, Line B; and Schedules F1 to F4, Line B; Schedule UR1 to UR9, Line B of the Annual Reports of Revenues, Expenses and Volumes to the Base Year trial balance used in preparing the audited financial statements.
 - a. Prepare and submit a summary of items reconciling the Annual Reports of Revenues, Expenses and Volumes with the audit trial balance. This reconciliation must be included in your report.

- b. List the amount and a description of all reclassifications made in the preparation of the Annual Rate Review System. This list is to be included in your report in journal entry form.
- 2. During cash disbursements and payroll compliance testing, perform attribute statistical sampling, using a 95% confidence and 5% maximum error rate, to test the departmental classifications of expenses. List results of testing, including the number of test items and number of error occurrences.
- 3. Other audit of expense, stipulated by the Executive Director of the Commission.

B. Revenues

- 1. Review the reconciliation of the Base Year Revenues by revenue center reported on Schedules RSA, RSB, RSC to the Base Year trial balance used in preparing the audited financial statements.
 - a. List the amount and a description of all reclassifications made in reconciling revenue between schedules RSA, RSB, and RSC of the quarterly reports and the year end trial balance. This list is to be included in your report in journal entry form.
- 2. Obtain and review all rate orders in effect during the Base Year.
 - a. Prepare and submit a listing of all revenue centers which had a Commission approved rate in the Base Year.
 - b. Compare the list of Commission approved revenue centers with the audit trial balance and note those revenue centers included in the audit trial balance which do not have a Commission approved rate. Also note those revenue centers that were combined on Schedules RSA, RSB, RSC for the Base Year which could have had separate rates approved by the Commission.
- 3. Other audit of revenues stipulated by the Executive Director of the Commission.

C. Standard Units of Measure

- 1. Review the statistical accumulation of service units for three cost centers stipulated by the Executive Director of the Commission.
 - a. Determine by inquiry of appropriate personnel and reference to departmental source data that the cost center (department) is utilizing properly

the standard units of measure prescribed in Section 200 of the Accounting and Budget Manual for Fiscal and Operating Management.

- b. Prepare a summary of Base Year standard units of measure by month for inpatient, outpatient and total and submit a reconciliation to the units reported in the appropriate quarterly Schedules MS and NS for the Base Year and also to the appropriate Schedules V1A, V1B, V1C, V2A, V2B, V3A, V3B, V3C of the Annual Reports of Revenues, Expenses and Volumes for the Base Year.
 - c. Test two months accumulation of the standard units of measure by tracing to the source data, such as a summarized departmental log. Submit a report on variances discovered.
2. Other audit of standard units of measure stipulated by the Executive Director of the Commission.

II. Wage and Salary Survey

A. Hours

1. Compare the hours paid by job classification in the referential pay period from the hospital's source documents to the hours reported on each job classification line (01 to 50) of Schedules WSA and WSB.
 - a. Submit a listing of discrepancies found.
2. Verify that the hours included on Schedule WSB, Line 51, do not include hours paid to residents, interns, physicians and students.
 - a. Submit a listing of discrepancies found.

B. Expenses

1. Compare the base wages and salaries paid by job classification in the referential pay period from the hospital's source documents to the base wages and salaries reported on each job classification line of Schedule WSA and WSB.
 - a. Prepare and submit a listing of discrepancies.
2. Verify that the base wages and salaries included on Schedule WSB, Lines 51 and 52 do not include base wages paid to residents, interns, physicians and students.
 - a. Prepare and submit a listing of discrepancies.
3. Compare the other wages and salaries paid by job classification in the referential pay period from the hospital's source documents to the other wages and salaries reported on each job classification of Schedule WSA and WSB.

- a. Prepare and submit a listing of discrepancies.
4. Compare the fringe benefits expenses for the Base Year from the hospital's source documents to the benefits expenses reported on Schedule FB, Lines A, B, C, D, E, F, K, L and M.
 - a. Prepare and submit a listing of discrepancies.

III. Inflation Adjustments

If the hospital has received an inflation adjustment from the HSCRC during the prior fiscal year, perform the following steps. (if applicable):

- A. Unusual Cost Items
 1. Trace the unusual operating costs reported on Worksheet U, line 4 to the hospital's supporting records.
 2. In your report note the amount of each item, the supporting documentation of each item and any errors that you found in tracing the reported items.
- B. Invoice Cost
 1. Trace the cost of Medical/Surgical supplies. Pharmacy and IV Therapy (if applicable) reported on Worksheet J. Line 7 to the hospital's supporting accounting records.
 2. Note in your report the source of the hospital's reported figures and any errors that you found in your work.

SCHEDULES J1, J2, J3, J4 - OVERHEAD EXPENSE APPORTIONMENT,
SCHEDULES JS1 AND JS2 JS3 and JS4 - OVERHEAD STATISTICALAPPORTIONMENT

.76

Overview

.761

Schedules J1, J2, JS1, JS2 (Schedules J3, J4, JS3 and JS4 for Private Psychiatric Hospitals) are provided to enable each hospital to allocate the following overhead expense centers to the patient care revenue producing centers:

<u>Center</u>	<u>Schedule</u>
Dietary	C1
Laundry and Linen	C2
Social Services	C3
Purchasing and Stores	C4
Plant Operations	C5
Housekeeping	C6
Central Supply	C7
Pharmacy	C8
General Accounting	C9
Patient Accounting	C10
Hospital Administration	C11
Medical Records	C12
Medical Staff Administration	C13
Nursing Administration	C14
Organ Acquisition Overhead	C15
Malpractice Insurance	UA
Other Insurance	UA
Medical Care Review	UA

Schedules JS1 and JS2 are utilized in recording the statistical units required in allocating the overhead expenses to the patient care revenues producing centers.

The statistical allocation units on Schedule JS1, Line B, must not include units for auxiliary enterprises, other institutional programs or services rendered to outside concerns.

The statistical bases for allocating the overhead expenses are:

Center Statistical Basis

Dietary	Number of Patient Meals
Laundry and Linen	Number of Dry and Clean Pounds Processed
Social Services	None
Purchasing and Stores	Other Expenses-Schedule D's
Plant Operations	Net Square Feet
Housekeeping	Number of Hours Assigned
Central Supply	None
Pharmacy	None
General Accounting	Direct Costs-Inpatient/Outpatient
Patient Accounting	Direct Costs-Inpatient/Outpatient
Hospital Administration	Direct Costs-Inpatient/Outpatient
Medical Records	Direct Costs-Inpatient/Outpatient
Medical Staff Administration	Equivalent Inpatient Admissions
Nursing Administration	Direct Costs-Inpatient/Outpatient
Malpractice Insurance	Accumulated Costs
Other Insurance	Accumulated Costs
Medical Care Review	Accumulated Costs

Submit Schedules J1, J2, JS1 and JS2 for the base year when the hospital's rates are being realigned.

Submit Schedules J1, J2, JS1 and JS2 for the budget year when the hospital submits a permanent rate application in accordance with COMAR 10.37.10.03, or when the Commission initiates a review of the hospital's rates in accordance with COMAR 10.37.10.04.

An Admissions Services Center is provided to enable each hospital to allocate that portion of Social Services, Medical Records and Medical Staff Administration which would be allocated to the daily hospital service centers.

Detailed Instruction

.762

Schedules J1, J2, JS1, JS2

Heading Section

Institution Name Line

Enter on this line the complete name of the reporting hospital.

Institution Number Line

Enter on this line, the number assigned to the reporting hospital located in Appendix B. The assigned number corresponds to the last 4 digits of the reporting hospital's Medicare Provider Number, e.g., 0099.

Fiscal Year Line

Enter on this line, the year for which the fiscal year data is reported, e.g., 06–80.

Schedule J1Allocated Centers SectionLine A - Overhead ExpensesColumn 1 - Dietary

Enter on this line, in the Dietary Column, the total-fiscal year expenses adjusted from Schedule C, Line C1, Column 7, for the fiscal year.

Column 2 - Laundry and Linen

Enter on this line, in the Laundry and Linen Column, the total fiscal year expenses adjusted from Schedule C - Line C2, Column 7, for the fiscal year.

Column 3 - Purchasing & Stores

Enter on this line, in the Purchasing and Stores Column, the total fiscal year expenses adjusted from Schedule C - Line C4, Column 7, for the fiscal year.

Column 4 - Housekeeping

Enter on this line, in the Housekeeping Column, the total fiscal year expenses adjusted from Schedule C- Line C6, Column 7, for the fiscal year.

Column 5 - Central Supply; Pharmacy & Social Services

Enter on this line, in the Central Supply, Pharmacy and Social Services Column, the total fiscal year expenses adjusted from Schedules C- Line C3, C7 and C8, Column 7, for the fiscal year.

Column 6 - Plant Operation

Enter on this line, in the Plant Operations Column, the total fiscal year expenses adjusted from Schedule C-Line C5, Column 7, for the fiscal year.

Column 7 – Total Patient Care Overhead

Enter on this line, in the Total Patient Care Overhead Column, the result of adding the overhead expenses from Columns 1 to 6.

Column 8 - Inpatient/Patient Accounting, General Accounting, Hospital Administration, Nursing Administration

Enter on this line, in the Total Patient Care Overhead Column, the result to adding the overhead expenses from Columns 1 to 6.

Enter on this line, in the Patient Accounting, General Accounting, Patient Accounting, Hospital Administration and Nursing Administration Column the total fiscal year expenses adjusted from Schedule C - Line C10, Column 7; Schedule C- Line C13, Column 7; Schedule C- Line C9, Column 7; Schedule C- Line C11, Column 7; Schedule C- Line C14, Column 7; for the fiscal year times total Admissions; Schedule V1D, Line A, Column 4; plus births; total reported for fiscal year on Schedule MS, Lines Q and R, Column 11; plus 1/8 total inpatient ambulatory visits divided by total Admissions plus births plus 1/8 total inpatient/outpatient visits, excluding Referred Ambulatory visits, Schedule V2A, Line A, Columns 1, 2 and 4 and Schedule V2B, Line A, Column 3, plus 1/2 total Same Day Surgery units V2B, Line A, Column 1.

Column 8A - Ambulatory/Patient Accounting, General Accounting, Hospital Administration, Nursing Administration

Enter on this line in the Patient Accounting, General Accounting, Hospital Administration and Nursing Administration Column the result of multiplying the cost per unit of Inpatient/Patient Accounting, General Accounting, Hospital Administration, Nursing Administration Schedule JS1 Line C, Column 7 by the amount of Direct Costs for Ambulatory Services on Schedule JS1 Line B, Column 7A.

Column 9 - Outpatient/Patient Accounting, General Accounting, Hospital Administration, Nursing Administration

Enter on this line, in the Patient Accounting, General Accounting, Patient Accounting, Hospital Administration and Nursing Administration Column the total fiscal year expenses adjusted from Schedule C - Line C10, Column 7; Schedule C- Line C12, Column 7; Schedule C- Line C9, Column 7; Schedule C- Line C11, Column 7; Schedule C - Line C14, Column 7; for the fiscal year times 1/8 total outpatient visits, plus 1/2 total Same Day Surgery Visits divided by total Admissions, plus births plus 1/8 total inpatient/outpatient visits, plus 1/2 Same Day Surgery visits minus the amount calculated in Column 8A.

Column 10 – Medical Records and Medical Staff Administration

Enter on this line, in the Medical Staff Administration Column, the total fiscal year expenses adjusted from Schedule C 12 and C13, Line G, Column 7, for the fiscal year.

Column 11 - Unassigned Expenses

Enter on this line in the Unassigned Expenses Column, the total fiscal year expenses adjusted from Schedule UA, Line C, Column 4 for the fiscal year.

Column 12 - Total Other Overhead

Enter on this line, in the Total Overhead Column, the result of adding the overhead expenses from Columns 8 to 11.

Column 13 - Total Allocated Overhead

Enter on this line, in the Total Allocated Column, the result of adding the total patient care overhead from Column 7 and the total other overhead from Column 12.

Schedule JS1Unit Cost Calculations SectionLine A - Overhead ExpensesColumn 1 - Dietary

Enter on this line, in the Dietary Column, the dietary expenses transferred from Schedule J1, Line A, Column 1.

Column 2 - Laundry and Linen

Enter on this line, in the Laundry and Linen Column, the laundry and linen expenses transferred from Schedule J1, Line A, Column 2.

Column 3 - Purchasing and Stores

Enter on this line, in the Purchasing and Stores Column, the purchasing and stores expenses transferred from Schedule J1, Line A, Column 3.

Column 4 - Housekeeping

Enter on this line, in the Housekeeping Column, the housekeeping expenses transferred from Schedule J1, Line A, Column 4.

Column 5 - Central Supply, Pharmacy and Social Services

Enter on this line, in the Central Supply Pharmacy and Social Services Column, the central supply, pharmacy and social services expenses transferred from Schedule J1, Line A, Column 5.

Column 6 - Plant Operations

Enter on this line, in the Plant Operations Column, the plant operation expenses transferred from Schedule J1, Line A, Column 6.

Column 7 - Inpatient/Patient Accounting, General Accounting, Hospital Administration, Nursing Administration

Enter on this line, in the Inpatient Patient Accounting, General Accounting, Hospital Administration and Nursing Administration, the expenses transferred from Schedule J1, Line A, Column 8.

Column 7A - Ambulatory/Patient Accounting, General Accounting, Hospital Administration, Nursing Administration

Enter on this line, in the Ambulatory Patient Accounting, General Accounting, Hospital Administration and Nursing Administration, the expenses transferred from Schedule J1, Line A, Column 8A.

Column 8 - Outpatient/Patient Accounting, General Accounting, Hospital Administration, Nursing Administration

Enter on this line, in the Outpatient Patient Accounting, General Accounting, Hospital Administration and Nursing Administration, the expenses transferred from Schedule J1, Line A, Column 9.

Column 9 – Medical Records and Medical Staff Administration

Enter on this line, in the Medical Records and Medical Staff Administration Column, the medical records and medical staff administration expenses transferred from Schedule J1, Line A, Column 10.

Column 10 - Unassigned Expenses

Enter on this line, in this column, the “Unassigned” expenses transferred from Schedule J1, Line A, Column 11.

Line B - UnitsColumn 1 - Dietary

Enter on this line, in the Dietary Column, the number of patient meals from Schedule C- Line C, Column 1, for the fiscal year.

Column 2 - Laundry and Linen

Enter on this line, in the Laundry and Linen Column, the number of pounds of laundry from Schedule C- Line C2, Column 1, for the fiscal year.

Column 3 - Purchasing and Stores

Enter on this line, in the Purchasing and Stores Column, the result of adding the total fiscal year Other Expenses from Schedule D, excluding Lines D26 and D27, Column 4; for the fiscal year.

Column 4 - Housekeeping

Enter on this line, in the Housekeeping Column, the number of hours assigned by housekeeping for patient care centers for the fiscal year.

Column 6 - Plant Operations

Enter on this line, in the Plant Operations Column, from the hospital's records the total net square feet of the cost centers listed on lines D1 to D54.

Column 7 - Inpatient/Patient Accounting, General Accounting, Hospital Administration, Nursing Administration

Enter on this line, in this column, the result of adding the total fiscal year inpatient Direct Costs on Schedules D- Line D1 to D25, Central Supply Overhead department Schedule C7 (Do Not Use Schedule D, Line D26) and Pharmacy Overhead department C- Line C8 (Do Not Use Schedule D, Line D27), Lines D28 to D45, Organ Acquisition Overhead depart Schedule C, Line 15 (Do Not Use Schedule D, Line D46), Lines D47 to D81.

Column 7A - Ambulatory/Patient Accounting, General Accounting, Hospital Administration, Nursing Administration

Enter on this line, in this column, the result of adding the total fiscal year outpatient Direct Costs as reported on Schedules D, Line D18 to D22, and D50.

Column 8 - Outpatient/Patient Accounting, General Accounting, Hospital Administration, Nursing Administration

Enter on this line, in this column, the result of adding the total fiscal year outpatient Direct Costs, as reported to the Commission on Schedules D- Lines D23 to D49, D51 to D56.

Column 9 – Medical Records and Medical Staff Administration

Enter on this line, in the Medical Records and Medical Staff Administration Column, the number of equivalent inpatient admissions from Schedule V5, Line U, Column 1, for the fiscal year.

Column 10 - Unassigned Expenses

Enter on this line, in this column, the result of adding the total fiscal year expenses from all D Schedule, D Lines excluding Lines D26, and D27. Line F, Column 4, and from Schedule J1, Line A, Columns 7 to 10, with the exception on line D57 (Admissions) for the base.

Line C - Cost Per UnitColumns 1 to 10

Enter on this line, in each applicable column, the result of dividing the overhead expenses on Line A by the Units on Line B. Round each result to 6 decimal places, e.g., $1101 \div 55238 = .019932$.

Schedules JS1, JS2Statistical Apportionment SectionColumn 1 - DietaryLines D1 to D59

Enter on these lines, in the Dietary Column, the number of patient meals served for each patient care center for the base year.

Line E

Enter on this line, in the Dietary Column, the result of adding the number of patient meals served from Lines D1 to D59.

Verify that the total units on Line E, Column 1 agree with the total units on Line B, Column 1.

Schedules J1, J2Revenue Centers SectionColumn 1 - DietaryLines B1 to B59

Enter on each applicable line, in the Dietary Column, the result of multiplying the cost per unit from Schedule JS1, Line C, Column 1, by the statistical apportionment from Schedule JS1, JS2, Lines D1 to D59, Column 1, e.g., $(.001993)(332,233) = 662.1$.

Round each result to 1 decimal place.

Line C - Total Allocated Expenses

Enter on this line, in the Dietary Column, the result of adding the allocated expenses from Lines B1 to B59.

Verify that the total allocated expenses equals the overhead expenses on Schedule J1, Line A, Column 1.

Schedules JS1, JS2Statistical Apportionment SectionColumn 2 - Laundry and LinenLines D1 to D59

Enter on these lines, in the Laundry and Linen Column, the number of pounds of laundry processed for each applicable patient care center for the base year.

Line E

Enter on this line, in the Laundry and Linen Column, the result of adding the number of pounds of laundry processed from Lines D1 to D59.

Verify that the total units on Line E, Column 2 agree with the units on Line B, Column 2.

Schedules J1, J2Revenue Centers SectionColumn 2 - Laundry and LinenLines B1 to B59

Enter on each applicable line, in the Laundry and Linen Column, the result of multiplying the cost per unit from Schedule JS1, Line C, Column 2, by the statistical apportionment from Schedules JS1, JS2, Lines D1 to D59 Column 2, e.g., $(.000117)(328,128) = 38.4$.

Round each result to 1 decimal place.

Line C - Total Allocated Expenses

Enter on this line, in the Laundry and Linen Column, the result of adding the allocated expenses from Lines B1 to B52.

Verify that the total allocated expenses equals the overhead expenses on Schedule J1, Line A, Column 2.

Schedules JS1, JS2Statistical Apportionment Section

Column 3 - Purchasing and StoresLines D1 to D59

Enter on these lines, in the Purchasing and Stores Column, the Other Expense Costs from Schedule D for each applicable center for the base year.

Line E

Enter on this line, in the Purchasing and Stores Column, the result of adding the Other Expenses Costs from Lines D1 to D59.

Verify that the total units Line E, Column 3 agree with the units on Line B, Column 3.

Schedules J1, J2Revenue Centers SectionColumn 3 - Purchasing and StoresLines B1 to B59

Enter on each applicable line, in the Purchasing and Stores Column, the result of multiplying the cost per unit from Schedule JS1, Line C, Column 3, by the statistical apportionment from Schedules JS1, JS2, Lines D1 to D59, Column 3, e.g., $(.001089)(29,123) = 31.7$.

Round each result to 1 decimal place.

Line C - Total Allocated Expenses

Enter on this line, in the Purchasing and Stores Column, the result of adding the allocated expenses from Lines B1 to B59.

Verify that the total allocated expenses equals the overhead expenses on Schedule J1, Line A, Column 3.

Schedules JS1, JS2Statistical Apportionment SectionColumn 4 - Housekeeping

Lines D1 to D56, D58 and D59

Enter on these lines, in the Housekeeping Column, the hours of housekeeping assigned for each applicable patient care center for the base year.

Line E - Total Statistics

Enter on this line, in the Housekeeping Column, the result of adding the hours from Lines D1 to D56, D58 and D59.

Verify that the total units Line E, Column 4 agree with units on Line B, Column 4.

Schedules J1, J2Revenue Centers SectionColumn 4 - HousekeepingLines B1 to B56, B58 and B59

Enter on these lines, in the Housekeeping Column, the result of multiplying the cost per unit from Schedule JS1, Line C, Column 4, by the statistical apportionment from Schedules JS1, JS2, Lines D1 to D54, Column 4, e.g., $(.007810)(2,511) = 19.6$.

Round each result to 1 decimal place.

Line C - Total Allocated Expenses

Enter on this line, in the Housekeeping Column, the result of adding the allocated expenses from Lines B1 to B56, B58 and B59.

Verify that the total allocated expenses equals the overhead expenses on Schedule J1, Line A, Column 4.

Schedules JS1, JS2Revenue Centers SectionColumn 5 - Central Supply, Pharmacy and Social ServicesLine D57 - Admissions Services

Enter on this line, in the Central Supply, Pharmacy and Social Services Column, the overhead expenses transferred from Schedule JS1, Line A, Column 5, applicable to Social Services. These expenses should agree with total expenses or Social Services Line C3.

Line D58 - Medical Supplies

Enter on this line, in the Central Supply, Pharmacy and Social Service Column, the overhead expenses transferred from Schedule JS1, Line A, Column 5, applicable to Central Supply, Schedule C-Line C7.

Line D59 - Drugs

Enter on this line, in the Central Supply, Pharmacy and Social Services Column, the overhead expenses transferred from JS1, Line A, Column 5 applicable to Pharmacy. These expenses should agree with the total expenses on Pharmacy Schedule C- Line C8.

Schedule J1, J2Revenue Centers SectionColumn 5 - Central Supply, Pharmacy and Social ServicesLine B57 - Admissions Service

Enter on this line, in the Central Supply, Pharmacy and Social Services Column, the overhead expenses transferred from Schedule J1, Line A, Column 5, applicable to Social Services. These expenses should agree with total expenses on Social Services Schedule C- Line C3.

Line B58 - Medical Supplies

Enter on this line, in the Central Supply, Pharmacy and Social Services, the overhead expenses transferred from Schedule J1, Line A, Column 5, applicable to Central Supply. These expenses should agree with total expense on Central Supply Schedule C- Line C7.

Line B59 - Drugs

Enter on this line, in the Central Supply, Pharmacy and Social Services Column, the overhead expenses transferred from J1, Line A, Column 5 applicable to Pharmacy. These expenses should agree with the total expenses on Pharmacy Schedule C- Line C8.

Line C - Total Allocated Expenses

Enter on this line, in the Central Supply, Pharmacy and Social Services Column, the result of adding the allocated expenses from Line B57, B58 and B59, Column 5.

Verify that the total allocated expenses equal the overhead expenses on Schedule J1, Line A Column 5.

Schedules JS1, JS2Statistical Apportionment SectionColumn 6 - Plant OperationsLines D1 to D59

Enter on these lines, in the Plant Operations Column, the net square feet for each applicable center for the base year.

Line E - Total Statistics

Enter on this line, in the Plant Operations Column, the result of adding the net square feet from Lines D1 to D59.

Verify that the total units on Line E, Column 6 agree with units on Line B, Column 6.

Schedule J1, J2Revenue Centers SectionColumn 6 - Plant OperationsLines B1 to B59

Enter on these lines, in the Plant Operations Column, the result of multiplying the cost per unit from Schedule JS1, Line C, Column 6, by the statistical apportionment from Schedules JS1, JS2, Lines D1 to D54, Column 6, e.g., $(.007810)(2,511) = 19.6$.

Round each result to 1 decimal place.

Line C - Total Allocated Expenses

Enter on this line, in the Plant Operations Column, the result of adding the allocated expenses from Lines B1 to B59.

Verify that the total allocated expenses equals the overhead expenses on Schedule J1, Line A, Column 6.

Schedules J1, J2Revenue Centers SectionColumn 7 - Total Patient Care OverheadLines B1 to B59

Enter on these lines, in the Total Patient Care Overhead Column, the result of adding the allocated expenses from Columns 1 to 6 for each applicable revenue center.

Line C - Total Allocated Expenses

Enter on this line, in the Total Patient Care Overhead Column, the result of adding the allocated expenses from Lines B1 to B59 Column 7.

Verify that the total patient care overhead expenses equals the result of adding the allocated expenses from Line C, Columns 1 to 6.

Schedules JS1, JS2Statistical Apportionment SectionColumn 7 - Inpatient/Patient Accounting, General Accounting, Hospital Administration and Nursing AdministrationLines D1 to D59

Enter on these lines, in this Column, the inpatient direct costs for each applicable center for the base year.

Line E - Total Statistics

Enter on this line, in this Column, the result of adding the inpatient direct costs from Lines D1 to D59.

Verify that the total units Line E, Column 7 agree with units on Line B, Column 7.

Schedules J1, J2Revenue Center SectionColumn 8 - Inpatient/Patient Accounting, General Accounting, Hospital Administration, Nursing AdministrationLines B1 to B59

Enter on these lines, in this Column, the result of multiplying the cost per unit from Schedule JS1, Line C, Column 7, by the statistical apportionment from Schedules JS1, JS2, Lines D1 to D59, Column 7, e.g., $(.007810)(2,511) = 19.6$.

Round each result to 1 decimal place.

Line C - Total Allocated Expenses

Enter on this line, in this Column, the result of adding the allocated expenses from Lines B1 to B59.

Verify that the total allocated expenses equals the overhead expenses on Schedule J1, Line A, Column 8.

Schedules JS1, JS2Statistical Apportionment SectionColumn 7A - Ambulatory/Patient Accounting, General Accounting, Hospital Administration and Nursing AdministrationLines D1 to D59

Enter on these lines, in this Column, the outpatient direct costs for each applicable center for the base year.

Line E - Total Statistics

Enter on this line, in this Column, the result of adding the outpatient direct costs from Lines D1 to D59.

Verify that the total units Line E, Column 7A agree with units on Line B, Column 7A.

Schedules J1, J2Revenue Center SectionColumn 8A - Ambulatory/Patient Accounting, General Accounting, Hospital Administration, Nursing AdministrationLines B1 to B59

Enter on these lines, in this Column, the result of multiplying the cost per unit from Schedule JS1, Line C, Column 7A, by the statistical apportionment from Schedules JS1, JS2, Lines D1 to D54, Column 7A, e.g., $(.007810)(2,511) = 19.6$.

Round each result to 1 decimal place.

Schedules JS1, JS2Statistical Apportionment SectionColumn 8 - Outpatient/Patient Accounting, General Accounting, Hospital Administration, Nursing Administration

Lines D1 to D59

Enter on these lines, in this Column, the outpatient direct costs for each applicable center for the base year.

Line E - Total Statistics

Enter on this line, in this Column, the result of adding the outpatient direct costs from Lines D1 to D59.

Verify that the total units Line E, Column 8 agree with units on Line B, Column 8.

Schedules J1, J2Revenue Centers SectionColumn 9 - Outpatient/Patient Accounting, General Accounting, Hospital Administration, Nursing AdministrationLines B1 to B59

Enter on these lines, in this Column, the result of multiplying the cost per unit from Schedule JS1, Line C, Column 8, by the statistical apportionment from Schedules JS1, JS2, Lines D1 to D59, Column 8, e.g., $(.007810)(2,511) = 19.6$.

Round each result to 1 decimal place.

Line C - Total Allocated Expenses

Enter on this line, in this Column, the result of adding the allocated expenses from Lines B1 to B59.

Verify that the total allocated expenses equals the overhead expenses on Schedule J1, Line A, Column 9.

Schedules JS1, JS2Statistical Apportionment SectionColumn 9 – Medical Records and Medical Staff AdministrationLines D18, D19, D20, D21, D23, and D24

Enter on these lines, in the Medical Records and Medical Staff Administration Column, the equivalent inpatient admissions (EIPA) for each applicable ambulatory service center for the base year.

Line D57

Enter on this line, in the Medical Records and Medical Staff Administration Column, the total inpatient admissions (excl. Nursery) for all daily hospital expense centers, for the base year.

Line E - Total Statistics

Enter on this line, in the Medical Staff Administration Column, the result of adding the units from Lines D18, D19, D20, D21, D23, D24, and D52.

Verify that the total units Line E, Column 9 agree with the units on Line B, Column 9.

Schedule J1, J2Revenue Centers SectionColumn 10 – Medical Records and Medical Staff Administration

Enter on these lines, in the Medical Records and Medical Staff Administration Column, the result of multiplying the cost per unit from Schedule JS1, Line C, Column 9, by the statistical apportionment from Schedules JS1, JS2, Lines D1 to D54 Column 9, e.g., $(.004016)(1,928) = 7.7$.

Round each result to 1 decimal place.

Line C - Total Allocated Expenses

Enter on this line, in the Medical Staff Administration Column, the result of adding the allocated expenses from Lines B1 to B54.

Verify that the total allocated expenses equals the overhead expenses on Schedules J1, Line A, Column 10.

Schedules JS1, JS2Statistical Apportionment SectionColumn 10 - Unassigned ExpensesLines D1 to D51

Enter on these lines in this column, the result of adding the overhead expense allocation from Schedules J1, J2, Lines B1 to B57, Columns 7 to 10, to the base year expenses adjusted.

Line D57

Leave this line Blank.

Lines D58 and D59

Enter on these lines, in this column, the result of adding the overhead expense allocation from Schedules J1, J2, Lines B58 to B59 Column 7 to 10 for each applicable revenue center

Line E - Total Statistics

Enter on this line, in this column, the result of adding the units from Lines D1 to D59.

Verify that the units agree with the units on Line B, Column 10.

Schedules J1, J2Revenue Centers SectionColumn 11 - Unassigned ExpensesLines B1 to B54

Enter on these lines, in this column, the result of multiplying the cost per unit from Schedule JS1, Line C, Column 10, by the statistical apportionment from Schedules JS1, JS2, Lines D1 to D59, Column 10, e.g., $(.065978)(110.1) = 7.3$.

Round each result to 1 decimal place.

Line C - Total Allocated Expenses

Enter on this line, in this column, the result of adding the allocated expenses from Lines B1 to B59.

Verify that the total allocated expenses equals the overhead expenses on Schedule J1, Line A, Column 11.

Column 12 - Total Other OverheadLines B1 to B59

Enter on this line, in the Total Other Overhead Column, the result of adding the allocated expenses from Columns 8 to 11 for each applicable revenue center.

Line C - Total Allocated Expenses

Enter on this line, in the Total Other Overhead Column, the result of adding the allocated expenses from Lines B1 to B59, Column 12.

Verify that the total other overhead expenses equals the result of adding the allocated expenses from Line C, Columns 8 to 11.

Column 13 - Total Allocated Overhead

Lines B1 to B59

Enter on these lines, in the Total Allocated Overhead Column, the result of adding the allocated expenses from Columns 7 and 12 for each applicable revenue center.

Line C - Total Allocated

Enter on this line, in the Total Allocated Overhead Column, the result of adding the allocated expenses from Lines B1 to B54, Column 13.

Verify that the total allocated expenses equals the result of adding the allocated expenses from Line C, Columns 7 and 12.

Verify that the total allocated expenses on Line C, Column 13 equals the total allocated expenses on Line A, Column 13.

SCHEDULE H1 - BUILDING FACILITY ALLOWANCE .77Overview .771

Schedule H1 is provided to enable each hospital to report certain data regarding the buildings of the hospital, including debt service requirements. Schedule H1 also enables each hospital to project the cash requirements for the budget year including principal, interest, rents/leases and renovation/replacements. Schedule H1 also enables hospitals to report their average age of plant.

The Column entitled Source indicates computations to be made or the source of the data requested.

Submit Schedule H1 for the base year when the hospital's rates are being realigned.

Round the entries on Lines A, e.g., 40.

Round the entries on Line B to G to 1 decimal place in thousands, e.g., 10.1.

Enter at the top of each column, the name or other identification of each building separated into patient care related and non-patient care related and by facility age. For example, a parking garage would be reported separately; or a hospital that uses a portion of its main building for a convent or gift shop, etc. would report the building as patient care related. Indicate primary use i.e. medical office building, power plant, laundry, etc.

If a hospital needs more columns to enter the building identification, use additional H1 schedules.

Detailed Instructions .772Heading SectionInstitution Name Line

Enter on this line, the complete name of the reporting hospital.

Institution Number Line

Enter on this line, the number assigned to the reporting hospital located in Appendix B. The assigned number corresponds to the last 4 digits of the reporting hospital's Medicare Provider Number, e.g., 0099.

Base Year Line

Enter on this line, the year for which the base year data is reported, e.g., 06–80.

Budget Year Line

Enter on this line, the year for which the budgeted data is reported, e.g., 06–81.

Building Life Data Section

Line A - Facility Age

Columns 1 to 9

Enter on this line, in each Building Nomenclature Column, the age of each building.

Round the age of each building to the nearest full year, e.g., 40.

Cash Requirements Section

Line B - Principal Payments

Columns 1 to 9

Enter on this line, in each Building Nomenclature Column, the principal payments for building related debt for the base year or projected principal payment for the budget year. If debt has been incurred in financing a project, which involved the acquisition of both buildings and moveable equipment, prorate the debt service between buildings and equipment.

Column 10

Enter on this line, in the Total Column, the result of adding the principal payments from Column 1 to Column 9.

Line C - Interest Payments

Columns 1 to 9

Enter on this line, in each Building Nomenclature Column, the interest payments for building related debt for the base year.

Column 10

Enter on this line, in the Total Column, the result of adding the interest payments from Column 1 to Column 9.

Line D - Rent and Lease PaymentsColumns 1 to 9

Enter on this line, in each Building Nomenclature Column, the rents/leases payments for buildings for the base year or projected rents/leases payments for the budget year. The rents/leases payments on this line should not include operating expenses, such as utilities, or payments for equipment. These types of expenses/payments are to be entered on the appropriate schedules, such as Schedules C5 or Schedule H2. Submit appropriate details concerning the rent or lease payments.

Column 10

Enter on this line, in the Total Column, the result of adding the rents/leases from Column 1 to Column 9.

Line E - PurchasesColumns 1 to 9

Enter on this line, in each Building Nomenclature Column, the cash purchases for the buildings debt for the base year.

Column 10

Enter on this line, in the Total Column, the result of adding the purchases from Column 1 to Column 9.

Line F - Renovations & RepairsColumns 1 to 9

Enter on this line, in each Building Nomenclature Column, the Renovation and Repair payments for building related debt for the base year.

Column 10

Enter on this line, in the Total Column, the result of adding the Renovation and Repair payments from Columns 1 to Column 9.

Line G - Total

Enter on this line in each column the sum of lines B through F.

Line H - Accumulated Depreciation

Enter on this line the Accumulated Depreciation from the audited financial statements for the fiscal year.

Line I - Depreciation

Enter on this line the current depreciation from the audited financial statements for the fiscal year.

Line J - Average Age of Plant

Enter on this line the result of dividing line H, accumulated depreciation, by line I, depreciation. Round the result to one decimal place, e.g., 7.1.

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SCHEDULE H2 - DEPARTMENTAL EQUIPMENT ALLOWANCE .78Overview .781

Schedule H2 is provided to enable each hospital to compute an equipment allowance for the following capital intensive cost centers.

<u>Nomenclature</u>	<u>Account Number</u>	<u>Code</u>
H2A - Medical/Surgical Intensive Care	6310	MIS
H2B - Coronary Care	6330	CCU
H2C - Pediatric Intensive Care	6350	PIC
H2D - Neo-Natal Intensive Care	6370	NEO
H2E - Burn Care	6380	BUR
H2F - Shock Trauma	6411	TRM
H2G - Oncology	6412	ONC
H2H - Operating Room	7040	OR
H2Ha – Operating Room Clinic	7070	ORC
H2I - Observation	7050	OBV
H2J - Laboratory Services	7210	LAB
H2K - Interventional Radiology/Cardiovascular	7310	IRC
H2L - Radiology-Diagnostic	7320	RAD
H2M - CT Scanner	7340	CAT
H2N - Radiology-Therapeutic	7360	RAT
H2O - Nuclear Medicine	7380	NUC
H2P - Renal Dialysis	7710	RDL
H2Q - Hyperbaric Chamber	7912	HYP
H2R - Dietary Services	8310	DTY
H2S - Laundry and Linen	8330	LL
H2T - Communications	8615	MGT
H2U - Data Processing	8994	EDP
H2V - MRI Scanner	7350	MRI
H2W - Lithotripsy	7355	LIT

Private Psychiatric Hospitals Only

H2X - Electroconvulsive Therapy	7676	ETH
H2Y - Patient Transportation	8480	TRP
H2Z - Transurethral Thermotherapy	7365	TMT

Descriptions and functions of the accounts are located in Section 200.075, Daily Hospital Service Expenses, Section 200.077, Ancillary Services Expenses, Section 200.0783, General Services, Section 200.0785, Administrative Services, and Section 200.0788, Holding Accounts.

The department equipment allowance for these centers is comprised of:

- a. Average purchased equipment;
- b. Average leased equipment.

The line entitled Source indicated computations to be made or the source of the data required.

Round all dollar amounts to 1 decimal place (nearest hundred), e.g., \$99,632 is entered as 99.6.

Refer to Appendix A, Capital Leases and FASB No 13 for the proper treatment of leases which must be capitalized. In calculating the allowance, a standard life of 10 years is used except for CT Scanner which is 6.5 years, MRI Scanner which is 6 years and Electronic Data Processing, Lithotripter and Patient Transportation which are 5 years.

Detailed Instructions

.782

Heading Section

Institution Name Line

Enter on this line the complete name of the reporting hospital.

Institution Number Line

Enter on this line the number assigned to the reporting hospital located in Appendix B. The assigned number corresponds to the last 4 digits of the reporting hospital's Medicare Provider Number, e.g., 0099.

Base Year Line

Enter on this line the year for which the base year data is reported, e.g., 06–87.

Purchased Equipment SectionColumn 1 - Cost of Base Year PurchasesLines H2A to H2Z

Enter on these lines, on each applicable department equipment allowance line, in the cost of Base Year Purchases Column, the cost of current purchases of the reporting hospital.

Column 2 - Number of YearsLines H2A to H2Y

The number of years listed in this column is the average useful life of equipment for each department.

Column 3 - Cumulative Purchase TotalLines H2A to H2Y

Enter on these lines, in the Cumulative Purchase Total Column, the cumulative cost of purchases or donations of major movable equipment for the number of base years in column 2.

Column 4 - DepreciationLines H2A to H2Z

Enter on these lines, on each applicable line in the Depreciation Column, the result of dividing Column 3, Cumulative Purchase Total, by Column 2, Number of Years.

Round each result to 1 decimal place.

Leased Equipment SectionColumn 5 - Market Value Base Year LeasesLines H2A to H2Z

Enter on these lines, in the Market Value Base Year Leases Column, the market value of leased major movable equipment for the current fiscal year, e.g., equipment leased in fiscal year 2003 with market value of \$75,000 at the date of leasing would be entered as 75.0.

Column 6 - Cumulative Leases Total

Lines H2A to H2Z

Enter on these lines for each applicable department, in the Cumulative Leases Total Column, the cumulative amount of leased equipment for the number of years in column 2.

Round each result to 1 decimal place.

Column 7 - Lease Amortization

Lines H2A to H2Z

Enter on these lines, in the Lease Amortization Column, the result of dividing Column 6, Cumulative Leases Total by Column 2 number of years.

Round each result to 1 decimal place.

Column 8 - Total Depreciation/Amortization

Lines H2A to H2Z

Enter on these lines, on each applicable department equipment allowance schedule, in the Total Allowance Column, the result of adding Column 4, Depreciation, and Column 7, Amortization.

Column 8 - Total

Enter on this line in this column the sum of Lines H2A to H2Z Column 8.

FOR FUTURE USE

FOR FUTURE USE

SCHEDULES H3A, H3B, H3C AND H3D - DISTRIBUTION OF CAPITAL FACILITIES

ALLOWANCE .79

Overview .791

Schedules H3A and H3B (Schedules H3C and H3D for Private Psychiatric Hospitals) are provided to enable each hospital to distribute the general equipment depreciation, the building depreciation and the department equipment depreciation calculated on Schedule H2 to the patient care centers, auxiliary enterprise centers, other institutional program centers and unregulated services.

The column entitled Source indicated computations to be made or the source of the data requested.

Submit Schedules H3A, H3B (Schedules H3C and H3D for Private Psychiatric Hospitals) for the base year when the hospital's rates are being realigned.

Detailed Instructions .792

Heading Section

Institution Name Line

Enter on this line, the complete name of the reporting hospital.

Institution Number Line

Enter on this line, the number assigned to the reporting hospital located in Appendix B. The assigned number corresponds to the last 4 digits of the reporting hospital's Medicare Provider Number, e.g., 0099.

Base Year Line

Enter on this line, the year for which the base year is reported, e.g., 06–80.

Allowance SectionLine A - InterestColumn 2

Enter on this line, in the General Column, the interest from Schedule UA Line A Column 9.

Round the result to the nearest whole unit.

Line B - Total DepreciationColumn 2 - Total

Enter on this line, in the General Column, the depreciation from Schedule UA Line A Columns 5 and 6.

Round the allowance to 3 decimal places, e.g., \$557 is entered as .557.

Line C - Capital Intensive Equipment DepreciationColumn 2 - Total

Enter on this line in this column the total from Schedule H2 Column 8.

Column 3 - Dietary

Enter on this line, in the Dietary Column, the dietary services department equipment depreciation transferred from Schedule H2, Line H2R Column 8.

Column 4 - Laundry

Enter on this line, in the Laundry Column, the laundry and linen department equipment depreciation transferred from Schedule H2, Line H2S Column 8.

Column 5 - Communications

Enter on this line, in the Communication Column the communications department equipment a depreciation transferred from Schedule H2, Line H2T Column 8.

Column 6 - Data Processing and Patient Transportation (Private Psychiatric Hospitals)

Enter on this line, in the Data Processing Column, the data processing department equipment depreciation transferred from Schedule H2, Line H2U, Column 8, for the appropriate base year or budget year and Patient Transportation departmental equipment depreciation, for private psychiatric hospitals, transferred from Schedule H2, Line H2Y, Column 8, from the appropriate base year or budget year.

Column 7 - Department

Enter on this line, in the Department Column, the capital intensive department equipment depreciation transferred from Schedule H2 Lines H2A to H2Q and H2V to H2X and H2Z Column 8.

Column 8 - Total

Enter on this line, in the Total Column, the result of adding the equipment depreciation from Line C, Columns 1 to 7.

Proprietary hospitals verify that the total equipment depreciation equals the straight line depreciation for moveable equipment for the appropriate base year or budget year.

Line D - Building & General Equipment DepreciationColumn 2 - Total and Column 8 - Total

Enter on this line, in the General Column, the result of subtracting Column 2 Line C, Capital Intensive Equipment Depreciation from Line B, Total Depreciation.

Line E - Building & General Equipment Depreciation and InterestColumns 2

Enter on this line, in each column, the result of adding the amount from Line A, Interest and Line D, Building & General Equipment Depreciation.

Column 8 - Total

Enter on this line, in the Total Column, the result of adding Line C, Capital Intensive Equipment Depreciation, and Line D, Building & General Equipment Depreciation.

Verify that the total allowance from Columns 2 to 7 equals the total allowance in Column 8.

Line F - Standard Units

Column 2 - General

Enter on this line, in the General Column, the total net square feet for the cost centers listed on Lines H1 to H73 if there are not non-patient care related buildings listed on Schedule H1.

If non-patient care related buildings are listed on Schedule H1 do not include the square feet for these buildings in the total square feet.

Column 3 - Dietary

Enter on this line, in the Dietary Column, the number of patient meals served from Schedule JS1, Line B, Column 1.

Column 4 - Laundry

Enter on this line, in the Laundry Column, the number of dry and clean pounds of laundry processed from Schedule JS1, Line B, Column 2.

Column 5 - Communications

Enter on this line, in the Communications Column, the total inpatient and outpatient expense and ambulatory expense from Schedule JS1, Line B, Columns 7, 7A and 8.

Column 6 - Data Processing

Enter on this line, in the Data Processing Column, the total inpatient and outpatient expense and ambulatory expense from Schedule JS1, Line B, Columns 7, 7A and 8.

Line G - Allowance Per Unit

Columns 2 to 6

Enter on this line, in each department column, the result of dividing Line E, Total Allowance by Line F, standard Units, e.g., $441.0 \div 122,234 = .003607$.

Round each result to 6 decimal places.

Distribution Section

Column 1 - Adjusted Square Footage Basis

Lines H1 to H73

Enter on these lines, in the Net Square Footage Basis Column, the square feet of each department located in patient care related buildings, including other institutional programs, Auxiliary Enterprises and Unregulated Services.

Line I - Subtotal

Enter on this line, in the Adjusted Square Footage Basis Column, the result of adding the adjusted square feet from Lines H1 to H53.

Line II - Total

Enter on this line, in the Net Square Footage Basis Column, the result of adding the adjusted square feet from Lines I to H73.

Verify that the total square feet is equal to the square feet entered on Line F, Column 2.

Column 2 - General

Lines H1 to H73

Enter on these lines, in the General Column, the result of multiplying Line G, Column 2, Allowance Per Unit, by Lines H1 to H73, Column 1, Net Square Footage Basis, and adding the cash requirements (principal and interest) relating to non-patient care related buildings, e.g., $(.00367)(39,808) + 11.2 + 9.8 = 164.6$.

Round each result to 1 decimal place.

Line I - Subtotal

Enter on this line, in the General Column, the result of adding the general equipment allowances from Lines H1 to H53.

Line II - Total

Enter on this line, in the General Column, the result of adding the general equipment allowances from Lines I to H73.

Column 3 - DietaryLine H1 to H73

Enter on these lines, in the Dietary Column, the result of multiplying Line G, Column 3, Allowance Per Unit, by Schedule JS1, JS2, Lines D1 to D52, Column 1, Number of Meals served, e.g.,
 $(.000106)(28,928) = 3.1$.

Round each result to 1 decimal place.

Line I - Subtotal

Enter on this line, in the Dietary Column, the result of adding the dietary allowances from Lines H1 to H53.

Line II - Total

Enter on this line, in the Dietary Column, the result of adding the dietary allowances from Lines I to H73.

Column 4 - LaundryLines H1 to H73

Enter on these lines, in the Laundry Column, the result of multiplying Line G, Column 4, Allowances Per Unit, by Schedule JS1, JS2, Lines D1 to D52, Column 2, pounds of laundry processed, e.g.,
 $(.000089)(36234) = 3.2$.

Round each result to 1 decimal place.

Line I - Subtotal

Enter on this line, in the Laundry Column, the result of adding the laundry allowances from Lines H1 to H53.

Line II - Total

Enter on this line, in the Laundry Column, the result of adding the laundry allowances from Lines I to H73.

Column 5 - CommunicationsLines H1 to H73

Enter on these lines, in the Communications Column, the result of multiplying Line G, Column 5, Allowance Per Unit, by Schedules JS1, JS2, Lines D1 to D52, total of Columns 7, 7A and 8, $(.000061)(72,145) = 4.4$.

Round each result to 1 decimal place.

Line I - Subtotal

Enter on this line, in the Communications Column, the result of adding the communications allowances from Line H1 to H53.

Line II - Total

Enter on this line, in the Communications Column, the result of adding the communications allowances from Line I to H73.

Column 6 - Data ProcessingLines H1 to H73

Enter on these lines, in the Data Processing Column, the result of multiplying Line G, Column 6, Allowance Per Unit, by Schedules JS1, JS2, Lines D1 to D52, total of Column 7, 7A and 8, e.g., $(.000061)(72,145) = 4.4$.

Line I - Subtotal

Enter on this line, in the Data Processing Column, the result of adding the data processing allowances from Lines H1 to H53.

Line II - Total

Enter on this line, in the Data Processing Column, the result of adding the data processing allowances from Lines I to H73.

Column 7 - DepartmentLines H1 to H73

Enter on these lines, in the Department Column, the department equipment allowance transferred from Schedule H2 Lines H2A to H2Q, Line K, Column 8.

Line I - Subtotal

Enter on this line, in the Department Column, the result of adding the department equipment allowances from Lines H1 to H53.

Line II - Total

Enter on this line, in the Department Column, the result of adding the department equipment allowances from Lines I to H73.

Column 8 - TotalLines H1 to H73

Enter on these lines, in the Total Column, the result of adding the allowances from Columns 2 to 7.

Line I - Subtotal

Enter on this line, in the Total Column, the result of adding the allowances from Lines H1 to H53. This should tie to Schedule ACS Column 1, Lines C, Depreciation and Amortization, plus Line D, Interest Expense. This should also tie to Schedule UA, Line C, Column 5, Depreciation & Amortization, plus Column 6, Leases & Rentals, plus Column 9, Long Term Interest.

Line II - Total

Enter on this line, in the Total Column, the result of adding the allowances from Lines I to H73. This should also tie to Schedule UA, Line A, Column 5, Depreciation & Amortization, plus Column 6, Leases & Rentals, plus Column 9, Long Term Interest.

SCHEDULE H4 - CAPITAL FACILITY ALLOWANCE SUMMARY .80Overview .801

Schedule H4 is provided to enable each hospital to prorate debt service between buildings and equipment, to determine total cash requirements for buildings and equipment and to determine any amount of excess cash requirements for buildings and equipment.

The column entitled Source indicates computations to be made or the source of the data requested.

Complete the Base Year Columns when the hospital's rates are being realigned and complete the Base Year Columns and Budget Year Columns when submitting a permanent rate application.

Round the entries on Lines A, C, D, E, F, G, H, I, J, K, L to 1 decimal place.

Detailed Instructions .802Proration of Debt Service SectionLine A - Cost of ProjectColumn 1

Enter on this line, in the Building Column, the cost of each building project which has debt service.

Column 2

Enter on this line, in the Moveable Equipment Column, the cost of each building project which has debt service for moveable equipment.

Column 3

Enter on this line, in the Total Column, the total cost of each building project (Column 1 + Column 2).

Column 4

Enter on this line, in the Building Column, the projection or actual cost of each building project which has debt service.

Column 5

Enter on this line, in the Moveable Equipment Column, the projection or actual cost of each building project which has debt service for moveable equipment.

Column 6

Enter on this line, in the Total Column, the total cost of each building project (Column 1 + Column 2).

The first 10 years of debt service for each project is to be prorated on the basis of the cost of the buildings and moveable equipment.

In the 11th to 20th years of debt service for each project the portion of costs applicable to moveable equipment should be reduced to 1/2 of the cost.

All debt service for the 21st year forward will be allocated to buildings.

Line B - Percent of ProjectColumns 1, 2, 4, 5

Enter on this line, in each applicable column, the ratio of the building or equipment cost to the total cost, e.g., $5,000.0 + 10,000 = .500$.

Round each result to 3 decimal places.

Line C - Proration of Debt ServiceColumns 1, 2, 4, 5

Enter on this line, in each applicable column, the result of multiplying Line B, by the total debt service entered on Line D, Column 3 or Column 6.

Columns 3, 6

Enter on this line, in each applicable column, the result of adding the proration of debt service from Columns 1 and 2 or Columns 4 and 5, whichever is applicable.

Cash Requirements SectionLine D - Debt ServiceColumn 1

Enter on this line, in the Building Column, the cash requirements for buildings debt service for the-base year from Line C, Column 1.

Verify that the cash requirements equal the principal and interest payments on Schedule H1, Lines P and Q, for the base year.

Column 2

Enter on this line, in the Moveable Equipment Column, the cash requirements for moveable equipment debt service for the base year from Line C, Column 2. Include cash requirements for capitalized leased equipment debt service.

Column 3

Enter on this line, in the Total Column, the total cash requirements for debt service for the base year from Line C, Column 3.

Column 4

Enter on this line, in the Building Column, the cash requirements for buildings debt service for the budget year from Line C, Column 4.

Column 5

Enter on this line, in the Moveable Equipment Column, the cash requirements for moveable equipment debt service for the budget year from Line C, Column 5. Include cash requirements for capitalized leased equipment debt service.

Column 6

Enter on this line, in the Total Column, the total cash requirements for debt service for the budget year from Line C, Column 6.

Line E - Rents/Leases

Column 1

Enter on this line, in the Building Column, the cash requirements for rents/leases of buildings from Schedule H1, Line R, Column 10, for the base year.

Column 2

Enter on this line, in the Moveable Equipment column, the cash requirements for rents/leases of moveable equipment for the base year. Exclude cash requirements for capitalized leased equipment debt service.

Column 3

Enter on this line, in the Total Column, the result of adding the cash requirements from Column 1 and Column 2.

Column 4

Enter on this line, in the Building Column, the cash requirements for rents/leases of buildings from Schedule H1, Line R, Column 10, for the budget year.

Column 5

Enter on this line, in the Moveable Equipment Column, the cash requirements for rents/leases of moveable equipment for the budget year. Exclude cash requirements for capitalized leased equipment.

Column 6

Enter on this line, in the Total Column, the result of adding the cash requirements from Column 1 and Column 2.

Line F - PurchasesColumn 1

Enter on this line, in the Building Column, the cash requirements for purchases of buildings and fixed equipment for the base year, e.g., the down payment for a building project.

Column 2

Enter on this line, in the Moveable Equipment Column, the cash requirement for purchases of moveable equipment and the fair market value of capitalized leased equipment for the base year.

Column 3

Enter on this line, in the Total Column, the result of adding the cash requirements from Column 1 and Column 2.

Column 4

Enter on this line, in the Building Column, the cash requirements for purchases of buildings and fixed equipment for the budget year.

Column 5

Enter on this line, in the Moveable Equipment Column, the cash requirements for purchases of moveable equipment and fair market value of capitalized leased equipment for the budget year.

Column 6

Enter on this line, in the Total Column, the result of adding the cash requirements from Column 4 and Column 5.

Line G - Renovations/Repairs - Capitalized

(Non-capitalized renovations and repairs are to be reported to Schedule C-Line C5 Plant Operations.)

Column 1

Enter on this line, in the Building Column, the capitalized renovations/repairs cash requirements for buildings for the base year not included in Column 1. Line D. Specify whether cash requirements are for debt service or for cash payments. Provide details.

Column 2

Enter on this line, in the Moveable Equipment Column, the capitalized renovations/repairs cash requirements for moveable equipment for the base year not included in Column 2, Line D.

Column 3

Enter on this line, in the Total Column, the result of adding the cash requirements from Column 1 and Column 2.

Column 4

Enter on this line, in the Building Column, the capitalized renovations/repairs cash requirements for buildings for the budget year not included in Column 4, Line D. Specify whether cash requirements are for debt service or for cash payments. Provide details.

Column 5

Enter on this line, in the Moveable Equipment Column the capitalized renovations/repairs cash requirements for moveable equipment for the budget year not included in Column 5, Line D.

Column 6

Enter on this line, in The Total Column, the result of adding the cash requirements from Column 4 and Column 5.

Line H - Investment IncomeColumn 1

Enter on this line, in the Building Column, the investment income on building funds for the base year.

Column 2

Enter on this line, in the Moveable Equipment Column, the investment income on equipment funds for the base year.

Column 3

Enter on this line, in the Total Column, the result of adding the investment income from Column 1 and Column 2.

Column 4

Enter on this line, in the Building Column, the investment income on building funds for the budget year.

Column 5

Enter on this line, in the Equipment Column, the investment income on equipment funds for the budget year.

Column 6

Enter on this line, in the Total Column, the result of adding the investment income from Column 4 and Column 5.

Line I - Net Cash RequirementsColumns 1 to 6

Enter on this line, in each applicable column, the result of adding the cash requirements from Lines D, E, F and G and subtracting the investment income from Line H.

Excess Cash RequirementsLine J - Formula AllowancesColumn 1

Enter on this line, in the Building Column, the building facility allowance from Schedule H1, Line W, Column 10, for the base year.

Column 2

Enter on this line, in the Moveable Equipment Column, the equipment facility allowance from Schedule H3A, Line C, Column 8, for the base year.

Column 3

Enter on this line, in the Total Column, the result of adding the facility allowances from Column 1 and Column 2.

Column 4

Enter on this line, in the Building Column, the building facility allowance from Schedule H1, Line W, Column 10, for the budget year.

Column 5

Enter on this line, in the Moveable Equipment Column, the equipment facility allowance from Schedule H3A, Line C, Column 8, for the budget year.

Column 6

Enter on this line, in the Total Column, the result of adding the facility allowances from Column 1 and Column 2.

Line K - Cash Requirements in Excess of FormulaColumns 1 to 6

Enter on this line, in each applicable column, the result of subtracting Line J, Formula Allowances, from Line I, Net Cash Requirements, e.g., $1000.5 - 989.8 = 10.7$. Enter a negative in brackets.

Line L - Total RequirementsColumns 1 to 6

Enter on this line, in each applicable column, the result of adding Line J, Formula Allowances, and Line K, Cash Requirements in Excess of Formula.

SCHEDULE H4A - EQUIPMENT PURCHASES AND LEASES .803Overview .804

Schedule H4A is provided to enable each hospital to provide current detailed information on hospital equipment purchases and leases. This schedule discloses the amount of replacement and non-replacement moveable equipment that was purchased, as well as, the amount of replacement and non-replacement movable equipment that was leased in the base and budget Years, as reported on Schedule H4.

(Report only information associated with moveable equipment purchased in the base or budget year for which leases were executed in the base or budget year)

Complete budget year columns and addendums only when submitting a full rate application.

Round all entries to one decimal place. .805

Detailed InstructionsPurchasesLine A - General EquipmentColumn 1

Enter on this line the cost of General Equipment purchases for the base year.

Column 2

Enter on this line the cost of General Equipment purchases for the budget year.

Column 3

N/A

Line B - Replacement Requirement - Capital Intense DepartmentsColumn 1

Enter on this line the cost of Capital Intense Department Replacement Equipment purchases for the base year.

Column 2

Enter on this line the cost of Capital Intense Department Replacement Equipment purchases for the budget year.

Column 3

N/A

Line C - Non-replacement Equipment - Capital Intense DepartmentsColumn 1

Enter on this line the cost of Capital Intense Department Non-replacement Equipment purchases for the base year.

Column 2

Enter on this line the cost of Capital Intense Department Non-replacement Equipment purchases for the Budget Year. **Provide as an addendum to this schedule a detailed description and the purchase price of each piece of non-replacement equipment included on this line.**

Column 3

N/A

LeasesLine D - General Equipment LeasesColumn 1

Enter on this line the fair market value of General Equipment whose leases were initiated in the Base Year.

Column 2

Enter on this line the fair market value of General Equipment whose leases are to be initiated in the Budget Year.

Column 3

Enter on this line the annual cash requirements for General Equipment whose leases are to be initiated in the Budget Year.

Line E - Replacement Equipment - Capital Intense DepartmentsColumn 1

Enter on this line the fair market value of Capital Intense Department Replacement Equipment whose leases were initiated in the Base Year.

Column 2

Enter on this line the fair market value of Capital Intense Department Replacement Equipment whose leases are to be initiated in the Budget Year.

Column 3

Enter on this line the annual cash requirements for Capital Intense Department Replacement Equipment whose leases are to be initiated in the Budget Year.

Line F - Non-replacement - Capital Intense EquipmentColumn 1

Enter on this line the fair market value of Capital Intense Department Non-replacement Equipment whose leases were initiated in the Base Year.

Column 2

Enter on this line the fair market value of Capital Intense Department Non-replacement Equipment whose leases are to be initiated in the Budget Year. **Provide as an addendum to this schedule a detailed description and the fair market value of each piece of non-replacement equipment included on this line.**

Column 3

Enter on this line the annual cash requirements for Capital Intense Department Non-replacement Equipment whose leases are to be initiated in the Budget Year.

Line G - TotalsColumn 1

Enter on this line the result of adding the Base Year purchasers and the fair market value of Base Year leases from Lines A, B, C, D, E, and F. **This amount should agree with the amount of Line F, Column 2 of Schedule H4.**

Column 2

Enter on this line the result of adding the Budget Year purchases and the fair market value of Budget Year leases from Lines A, B, C, D, E, and F. **This amount should agree with the amount on Line F, Column 5, of Schedule H4.**

Column 3

Enter on this line the result of adding the annual cash requirements for leases from lines A, B, and C.

SCHEDULE GR - CASH AND MARKETABLE ASSETS .81Overview .811

Schedule GR is provided to enable each hospital to report cash and marketable assets for unrestricted funds, restricted funds and funds held by others for the benefit of a hospital.

Schedule GR is also provided to enable each hospital to report other operating revenue and non-operating revenue not reported on Schedules E1 to E9 (Auxiliary Enterprises) and Schedules F1 to F4 (Other institutional Programs).

The column entitled Source indicates computations to be made or the source of the requested data.

Round all entries on Lines A to R to 1 decimal place (nearest hundred), e.g., \$99,632.99 is entered as 99.6.

Submit Schedule GR for the base year when realigning rates and submit Schedule GR for the budget year when submitting a permanent rate application in accordance with COMAR 10.37.10.03 or COMAR 10.37.10.04.

Refer to Section 100.241 for definitions of Unrestricted Funds, including Board Designated Funds.

Refer to Section 100.242 for definitions of Plant Replacement and Expansion Funds.

Refer to Section 100.243 for definitions of Specific Purpose Funds.

Refer to Section 100.244 for definitions of Endowment Funds, including Pure Endowments and Term Endowments.

Funds held by others for the benefit of a hospital are defined as funds held in trust by outside parties for distribution to the hospital whether or not it is a related organization as defined in Section 100.32. Submit a copy of the financial statements of the trust.

Detailed Instructions .812Heading SectionInstitution Name Line

Enter on this line the complete name of the reporting hospital.

Institution Number Line

Enter on this line the number assigned to the reporting hospital located in Appendix B. The assigned number corresponds to the last 4 digits of the reporting hospital's Medicare Provider Number, e.g., 0099.

Base Year Line

Enter on this line the year for which the base year data is reported, e.g., 06-80.

Budget Year Line

Enter on this line the year for which the budgeted data is reported, e.g., 06-81.

Fund Balances - Base Year SectionLine A - Cash and Marketable AssetsColumns 1 to 7

Enter on this line, in each applicable fund column, the cash and marketable assets of each hospital fund category at the end of the base year from the hospital's financial statements.

Column 8

Enter on this line, in this column, the cash and marketable assets of the Funds Held By Others for the Benefit of the Hospital at the end of the base year from the financial statements of the trust.

Line B - Other AssetsColumns 1 to 7

Enter on this line, in each applicable fund column, the total other assets of each hospital fund category at the end of the base year from the hospital's financial statements.

Column 8

Enter on this line, in this column, the total other assets of the Funds Held By Others for the Benefit of the Hospital at the end of the base year from the financial statements of the trust.

Line C - LiabilitiesColumns 1 to 7

Enter on this line, in each applicable fund column, the total liabilities of each hospital fund category at the end of the base year from the hospital's financial statements.

Column 8

Enter on this line, in this column, the total liabilities of the Funds Held By Others for the Benefit of the Hospital at the end of the base year from the financial statements of the trust.

Line D - Fund BalancesColumns 1 to 8

Enter on this line, in each column, the result of adding Line A, Cash and Marketable Assets, and Line B, Other Assets, and subtracting Line C, Liabilities.

Verify that the various fund balances agree with the fund balances on the applicable financial statements.

Fund Balances - Budget Year SectionLine E - Cash and Marketable AssetsColumns 1 to 7

Enter on this line, in each applicable fund column, the cash and marketable assets of each hospital fund category projected at the end of the budget year from the hospital's budget.

Column 8

Enter on this line, in this column, the cash and marketable assets of the Funds Held By Others for the Benefit of the Hospital projected at the end of the budget year from the budget of the trust.

Line F - Other AssetsColumns 1 to 7

Enter on this line, in each applicable fund column, the total other assets of each hospital fund category projected at the end of the budget year from the hospital's budget.

Column 8

Enter on this line, in this column, the total other assets of the Funds Held By Others for the Benefit of the Hospital projected at the end of the budget year from the budget of the trust.

Line G - LiabilitiesColumns 1 to 7

Enter on this line, in each applicable fund column, the total liabilities of each hospital fund category projected at the end of the budget year from the hospital's budget.

Column 8

Enter on this line, in this column, the total liabilities of the Funds Held By Others for the Benefit of the Hospital projected at the end of the budget year from the budget of the trust.

Line H - Fund BalancesColumns 1 to 8

Enter on this line, in each column, the result of adding Line E, Cash and Marketable Assets, and Line F, Other Assets, and subtracting Line G, Liabilities.

Verify that the various fund balances agree with the fund balances on the applicable budgeted financial statements.

Income - Base Year SectionLine I - Donations, PledgesColumns 1 to 7

Enter on this line, in each applicable fund column, the donations and pledges revenue for each hospital fund category for the base year from the hospital's financial statements.

Column 8

Enter on this line, in this column, the donations and pledges revenue for the Funds Held By Others for the Benefit of the Hospital for the base year from the Financial statements of the trust.

Line J - GrantsColumns 1 to 7

Enter on this line, in each applicable fund column, the grants revenue for each hospital fund category for the base year from the hospital's financial statements.

Column 8

Enter on this line, in this column, the grants revenue for the Funds Held By Others for the Benefit of the Hospital for the base year from the financial statements of the trust.

Line K - Investment Income (Interest and Dividends)Columns 1 to 7

Enter on this line, in each applicable fund column, the interest and dividends revenue for each hospital fund category for the base year from the hospital's financial statements.

Column 8

Enter on this line, in this column, the interest and dividends revenue for the Funds Held by Others for the Benefit of the Hospital for the base year from the financial statements of the trust.

Line L - OtherColumns 1 to 7

Enter on this line, in each applicable fund column, the other revenue for each hospital fund category for the base year from the hospital's financial statements, e.g., sale of medical abstracts, donated commodities, donated blood, cash discounts on purchases, sale of scrap and waste, vending machine commissions, other commissions, non-patient room rentals, gains on sale of hospital property, donated services, unrestricted income from endowment funds, term endowment funds becoming unrestricted, transfers from restricted funds for non-operating revenue and other operating revenue and other non-operating revenue.

Column 8

Enter on this line, in this column, the other revenue for the Funds Held By Others for the Benefit of the Hospital for the base year from the financial statements of the trust.

Line M - Total IncomeColumns 1 to 8

Enter on this line, in each column, the result of adding Line I, Donations and Pledges, with Line J, Grants, Line K, Investment Income, and Line L, Other.

Income - Budget Year SectionLine N - Donations, PledgesColumns 1 to 7

Enter on this line, in each applicable fund column, the donations and pledges revenue of each hospital fund category projected for the budget year from the hospital's budget.

Column 8

Enter on this line, in this column, the donations and pledges revenue of the Funds Held By Others for the Benefit of the Hospital projected for the budget year from the budget of the trust.

Line O - GrantsColumns 1 to 7

Enter on this line, in each applicable fund column, the grants revenue of each hospital fund category projected for the budget year from the hospital's budget.

Column 8

Enter on this line in this column, the grants revenue of the Funds Held By Others for the Benefit of the Hospital projected for the budget year from the budget of the trust.

Line P - Investment Income (Interest and Dividends)Columns 1 to 7

Enter on this line, in each applicable fund column, the interest and dividends revenue of each hospital fund category projected for the budget year from the hospital's budget.

Column 8

Enter on this line, in this column, the interest and dividends revenue of the Funds Held By Others for the Benefit of the Hospital projected for the budget year from the budget of the trust.

Line Q - OtherColumns 1 to 7

Enter on this line, in each applicable fund column, the other revenue of each hospital fund category projected for the budget year from the hospital's budget.

Column 8

Enter on this line, in this column, the other revenue of the Funds Held By Others for the Benefit of the Hospital projected for the budget year from the budget of the trust.

Line R - Total IncomeColumns 1 to 8

Enter on this line, in each column, the result of adding Line N, Donations and Pledges, with Line O, Grants, Line P, Investments Income, and Line Q, Other.

SCHEDULE G - OTHER FINANCIAL CONSIDERATIONS .82Overview .821

Schedule G is provided to enable each hospital to calculate the other financial considerations to be included in hospital rates. Other financial considerations include non-patient revenues used to offset rates, miscellaneous expenses not included in rates in Levels I and II and other adjustments to rates, such as excess cash requirements for buildings or equipment.

The column entitled Source indicates computations to be made or the source of the requested data.

Round all entries on Lines A to R to 1 decimal place (nearest hundred), e.g., \$99,632.11 is entered as 99.6.

Submit Schedule G for the base year when aligning rates and submit Schedule G for the budget year when submitting a permanent rate application in accordance with COMAR 10.37.10.03 or COMAR 10.37.10.04.

Detailed Instructions .822Heading SectionInstitution Name Line

Enter on this line the complete name of the reporting hospital.

Institution Number Line

Enter on this line the number assigned to the reporting hospital located in Appendix B. The assigned number corresponds to the last 4 digits of the reporting hospital's Medicare Provider Number, e.g., 0099.

Base Year Line

Enter on this line the year for which the base year data is reported, e.g., 06–80.

Budget Year Line

Enter on this line the year for which the budgeted data is reported, e.g., 06–81.

Revenue SectionLine A - Donations, PledgesColumn 1

Enter on this line, in the Total Column, the donations, pledges revenue for the base year from Schedule GR, Line I, applicable columns.

Column 4

Enter on this line, in the Total Column, the donations, pledges revenue for the budget year from Schedule GR, Line N, applicable columns.

Line B - GrantsColumn 1

Enter on this line, in the Total Column, the grants revenue for the base year from Schedule GR, Line J, applicable columns.

Column 4

Enter on this line, in the Total Column, the grants revenue for the budget year from Schedule GR, Line O, applicable columns.

Line C - Investment Income (Interest, Dividends)Column 1

Enter on this line, in the Total Column, the investment income for the base year from Schedule GR, Line K, applicable columns.

Column 4

Enter on this line, in the Total Column, the investment income for the budget year from Schedule GR, Line P, applicable columns.

Line D - Donated Commodities, Blood, ServicesColumn 1

Enter on this line, in the Total Column, the donated commodities, blood, services revenue for the base year to offset the inputted expenses entered on other schedules, e.g., donated services and commodities on Schedules C1 to C14, Line F.

Column 4

Enter on this line, in the Total Column, the donated commodities, blood, services revenue for the budget year to offset the inputted expenses entered on other schedules, e.g., donated services and commodities on Schedules C1 to C14, Line F, adjusted for budget year changes.

Line E - PSROColumn 1

Enter on this line, in the Total Column, the revenues for the base year from the Medicare intermediary entered on Schedule GR, Line L, Column 1, for the recovery of PSRO related expenses entered on a Schedule UA.

Column 4

Enter on this line, in the Total Column, the revenues for the budget year from the Medicare intermediary entered on Schedule GR, Line Q, Column 1 for the recovery of PSRO related expenses entered on Schedule UA.

Line F - OtherColumn 1

Enter on this line, in the Total Column, the applicable other revenue for the base year from Schedule GR, Line L.

Column 4

Enter on this line, in the Total Column, the applicable other revenue for the budget year from Schedule GR, Line Q.

Line G - Total RevenuesColumns 1 and 4

Enter on this line, in the Total Columns, the result of adding the revenues from Lines A to F.

Expenses SectionLine H - Licenses and TaxesColumn 1

Enter on this line, in the Total Column, the licenses and taxes expense for the base year from Schedule UA, Line C, Column 6.

Column 4

Enter on this line, in the Total Column, the licenses and taxes expense for the budget year from Schedule UA, Line H, Column 6.

Line I - Short Term InterestColumn 1

Enter on this line, in the Total Column, the short term interest for the base year from Schedule UA, Line C, Column 7.

Column 4

Enter on this line, in the Total Column, the short term interest for the budget year from Schedule UA, Line H, Column 7.

Line J - OtherColumn 1

Enter on this line, in the Total Column, other expenses for the base year from the hospital's records not accounted for on other schedules, e.g., amortization of organizational expenses.

Column 4

Enter on this line, in the Total Column, other expenses for the budget year from the hospital's budget not accounted for on other schedules, e.g., amortization of organizational expenses.

Line K - Total ExpensesColumns 1 and 4

Enter on this line, in the Total Columns, the result of adding the expenses from Lines H to J.

Other Adjustments SectionLine L - Aux Ent & OIP GainsColumn 1

Enter on this line, in the Total Column, the base year profits from Schedules E1 to E9, Line J, Column 3 and from Schedules F1 to F4, Line G, Column 3.

Column 4

Enter on this line, in the Total Column, the portion of the budget year profits treated as OFC from Schedules E1 to E9, Line Q, Column 3 and the budget year profits from Schedules F1 to F4, Line N, Column 3.

Line M - Aux Ent & OIP LossesColumn 1

Enter on this line, in the Total Column, the base year losses from Schedules E1 to E9, Line J, Column 3 and from Schedules F1 to F4, Line G, Column 3.

Column 4

Enter on this line, in the Total Column, the portion of the budget year losses treated as OFC from Schedules E1 to E9, Line Q, Column 3, and the budget year losses from Schedules F1 to F4, Line N, Column 3.

Line N - Excess Cash Requirements - Bldg & EquipColumn 1

Enter on this line, in the Total Column, the excess cash requirements for the base year from Schedule H4, Line K, Column 3.

Column 4

Enter on this line, in the Total Column, the excess cash requirements for the budget year from Schedule H4, Line K, Column 6.

Line O - Gain on Disposal of AssetsColumn 1

Enter on this line, in the Total Column, the gain on disposal of capital intensive center assets (Schedules H2A to H2U) using Commission approved lives for the base year.

Column 4

Enter on this line, in the Total Column, the gain on disposal of capital intensive center assets (Schedules H2A to H2U) using Commission approved lives for the budget year.

Line P - Loss on Disposal of AssetsColumn 1

Enter on this line, in the Total Column, the loss of disposal of capital intensive center assets (Schedules H2A to H2Y) using Commission approved lives for the base year.

Column 4

Enter on this line, in the Total Column, the loss on Disposal of capital intensive center assets (Schedules H2A to H2Y) using Commission approved lives for the budget year.

Line Q - Total Other AdjustmentsColumns 1 and 4

Enter on this line, in the Total Column, the result of adding the other adjustments Lines L to P. Enter a negative in brackets.

Other Financial Consideration SectionLine R - Net Other Financial ConsiderationsColumns 1 and 4

Enter on this line, in the Total Column, the result of adding the total revenues from Line G, the total expenses from Line K, and the total other adjustments from Line Q. Enter a negative in brackets.

Revenues SectionLines A to FColumns 2,3,5,6

Enter on these lines, in each applicable column, the distribution of other financial considerations revenue between direct offsets to rates and uniform offsets to rates. For example, a grant to fund a free standing clinic would be entered on Column 2 and/or 5, Line B.

Except when filed as part of a full rate application, total direct offsets to rates are limited to the amount of direct offsets to rates approved, by the Commission, in the hospital's most recent full rate setting. (See Commission Policy #12)

Line GColumns 2,3,5,6

Enter on this line, in each column, the result of adding the revenues from Lines A to F.

Expenses SectionLines H to JColumns 2,3,5,6

Enter on these lines, in each applicable column, the distribution of other financial considerations expenses between direct increases to rates and uniform offset to rates.

Except when filed as part of a full rate application, total direct offsets to rates are limited to the amount of direct offsets to rates approved, by the Commission, in the hospital's most recent full rate setting. (See Commission Policy #12.)

Line KColumns 2,3,5,6

Enter on this line, in each column, the result of adding the expenses from Lines H to J

Other Adjustments SectionLines L to PColumns 2,3,5,6

Enter on these lines, in each applicable column, the distribution of other financial considerations other adjustments between direct adjustments to rates and uniform adjustments to rates. For example, a gain on disposal of assets would be entered on Column 2 and/or Column 5, Line O.

Except when filed as part of a full rate application, total direct offsets to rates are limited to the amount of direct offsets to rates approved, by the Commission, in the hospital's most recent full rate setting. (See Commission Policy #12.)

Line QColumns 2, 3, 5, 6

Enter on these lines, in each column, the result of adding the other adjustments from Lines L to P.

Percentage Calculation

Line RColumns 2, 3, 5, 6

Enter on this line, in each column, the result of adding Line G, Total Revenues, Line K, Total Expenses, and Line Q, Total Other Adjustments.

Line SColumns 3 and 6

Enter on this line, in each column, the result of dividing Line R, Columns 3 and/or 6 by the Total Level II costs from Schedule M, Line, Column, e.g., $100.0 \div 10,000.0 = .010$.

Round each result to 3 decimal places.

SCHEDULE CT - CHARITY AND BAD DEBTS

.83

Schedule Reporting Waived.

RESERVED FOR FUTURE USE.

SCHEDULE PDA - PAYOR DIFFERENTIAL .84Overview .841

Schedule PDA is provided to enable each hospital to develop HSCRC regulated gross revenue (rates) after allowing purchaser differentials, working capital (prompt payment) differentials and a provision for charity and bad debts.

Regulated gross patient revenue, by payer category, should be adjusted for uncompensated care cases and for cases where the expected payer changes after admission.

Round all entries on Lines A, B, C, D, E, F, G, G1, N and O to 1 decimal place (nearest hundred), e.g., \$99,632 is entered at 99.6.

Round all entries on Lines H, I, J, K, L, M, M1 and P to 4 decimal places.

Submit Schedule PDA for the base year when realigning rates and submit Schedule PDA for the budget year when submitting a permanent rate application in accordance with COMAR 10.37.10.03 or COMAR 10.37.10.04.

Detailed Instructions .842Heading SectionInstruction Name Line

Enter on this line the complete name of the reporting hospital.

Institution Number Line

Enter on this line the number assigned to the reporting hospital located in Appendix B. The assigned number corresponds to the last 4 digits of the reporting hospital's Medicare Provider Number, e.g., 0099.

Base Year Line

Enter on this line the year for which the base year data is reported, e.g., 06-80.

Budget Year Line

Enter on this line the year for which the budget data is reported, e.g., 06-81.

Charges, Deductibles, CBA SectionLine A - Gross Patient Revenue - HSCRC RegulatedColumn 1 - Inpatient

Enter on this line, in Column 1, the reporting hospital's gross inpatient HSCRC regulated patient revenues.

Column 2 - Outpatient

Enter on this line, in Column 2, the reporting hospital's gross outpatient HSCRC regulated patient revenues.

Column 3 - Total

Enter on this line, in Column 3, the result of adding Column 1, gross inpatient regulated revenues, and Column 2, gross outpatient regulated revenues.

Verify that the HSCRC regulated total gross patient revenues agree with the HSCRC regulated gross patient revenue on Line E, Schedule RE and Line C on Schedule UCS.

Line B - Medicare Revenue - HSCRC RegulatedColumn 1 - Inpatient

Enter on this line, in Column 1, the reporting hospital's gross inpatient HSCRC regulated charges for Medicare patients reduced by charges written off to bad debt.

Column 2 - Outpatient

Enter on this line, in Column 2, the reporting hospital's gross outpatient HSCRC regulated charges for Medicare patients minus charges written off to bad debt.

Column 3 - Total

Enter on this line, in Column 3, the result of adding Column 1, inpatient Medicare revenue, and Column 2, outpatient Medicare revenue.

Line C - Medicaid Revenue - HSCRC Regulated

Column 1 - Inpatient

Enter on this line in Column 1, the reporting hospital's gross inpatient HSCRC regulated charges for Medicaid patients reduced by charges written off to bad debt.

Column 2 - Outpatient

Enter on this line, in Column 2, the reporting hospital's gross outpatient HSCRC regulated charges for Medicaid patients minus charges written off to bad debt.

Column 3 - Total

Enter on this line, in Column 3, the result of adding Column 1, inpatient Medicaid revenue and Column 2, outpatient Medicaid revenue.

Line D - Blue Cross Revenue - HSCRC RegulatedColumn 1 - Inpatient

Enter on this line, in Column 1, the reporting hospital's gross inpatient HSCRC regulated charges for Blue Cross patients reduced by charges written off to bad debt.

Column 2 - Outpatient

Enter on this line, in Column 2, the reporting hospital's gross outpatient HSCRC regulated charges for Blue Cross patients minus charges written off to bad debt.

Column 3 - Total

Enter on this line, in Column 3, the result of adding Column 1, inpatient Blue Cross revenue and Column 2, outpatient Blue Cross.

Line E - MCO subcontracted Medicare, Medicaid Revenue - HSCRC RegulatedColumn 1 - Inpatient

Blank

Column 2 - Outpatient

Blank

Column 3 - Total

Enter on this line, in column 3, the total gross HSCRC regulated revenues of the reporting hospital for HSCRC regulated revenues for managed care organizations (MCO) subcontracting with Medicare and Medicaid, inmates of penal facilities operated by the State of Maryland and Maryland counties, as well as entities that contract with the State of Maryland and/or counties for hospital services provided to inmates only, and inpatients of hospitals operated by the State of Maryland reduced by charges written off to bad debt.

Note: Include the charges for HSCRC regulated revenues for managed care organizations (MCO) subcontracting with Medicare and Medicaid, inmates of penal facilities operated by the State of Maryland and Maryland counties, as well as entities that contract with the state of Maryland and/or counties for hospital services provided to inmates only, and inpatients of hospitals operated by the State of Maryland. (Including but not limited to Maryland Medicare Health Choice Program) Provide a supplemental schedule detailing charges by payer.

Line F - Medicare Deductible Paid by Medicaid - HSCRC RegulatedColumn 1 - Inpatient

Blank

Column 2 - Outpatient

Blank

Column 3 - Total

Enter on this line, in Column 3, the total deductibles and coinsurance of the reporting hospital for all HSCRC regulated services to Medicare patients and paid by Medicaid.

Line G - Uncompensated Care - HSCRC regulatedColumn 1 - Inpatient

Enter on this line, in Column 1, the reporting hospital's uncompensated care associated with HSCRC regulated inpatient services for all patients. This amount is the total charity care provided to patients who qualify for free care under existing hospital policy and the amounts of bad debt removed from Column 1, Lines B, C, D, and E.

Verify that the Inpatient uncompensated care on Line G, Column 1, agrees with Inpatient Uncompensated Care Schedule UCS, column, Line A.

Column 2 - Outpatient

Enter on this line, in Column 2, the reporting hospital's uncompensated care associated with HSCRC regulated outpatient services for all patients.

This amount is the total of charity care provided to patients who qualify for free care under existing hospital policy and the amounts of bad debts removed from Column 2, Lines B, C, D, and E.

Column 3 - Total

Enter on this line, in Column 3, the result of adding Column 1, inpatient, and column 2, outpatient.

Verify that the Total Uncompensated Care on Line G, Column 3, agrees with the Total Uncompensated Care on Schedule RE, Lines F plus G, Column 1.

Provide a supplemental schedule reconciling the amount of uncompensated care per the hospital's audited financial statements and trial balance.

The reconciliations should be provided in the following format:

Audited Financial Statement

Bad debts	\$
Charity Care	_____
Uncompensated Care per Statement	\$_____

Trial Balance

Bad Debt Write-offs	\$
Charity Write-offs	
Change in Balance Sheet Reserve	
Bad Debt Recoveries	
* Other	_____
Uncompensated Care per Trial Balance	\$_____

Annual Report of Revenues, Expenses and Volumes

Uncompensated Care-Schedule PDA \$
Unregulated Charity & Bad Debts
Uncompensated Care Fund Payments

* Other

Uncompensated Care per Trial Balance \$ _____

* Explain in detail

Line GI - Other PayersColumn 1 - Inpatient

Blank

Column 2 - Outpatient

Blank

Column 3 - Total

Enter on this line, in Column 3, the result of subtracting the result of adding line B, Column 3, Line C, Column 3, Line D, Column 3, Line E, Column 3, and Line G, Column 3, from Line A Column 3. The total gross revenue of the reporting hospital for payers who are not eligible for the SAAC discount and not included in Uncompensated Care include, but is not limited to, Commercial insurers, HMO's not approved for SAAC, and self pay patients. e.g., $\$10,102.7 - (\$3,289.1 + \$532.8 + \$4,103.4 + \$428.9 + \$489.8) = \$1,258.7$.

Line H - Ratio of HSCRC Regulated Medicare and Medicaid ChargesColumn 1 - Inpatient

Blank

Column 2 - Outpatient

Blank

Column 3 - Inpatient

Enter on this line, in Column 3, the result of dividing the result of adding Line B, Column 3, total HSCRC regulated Medicaid revenue, by Line A, Column 3, gross HSCRC regulated patient revenue, e.g., $(\$3,289.1 + \$532.8)$ divided by $10,102.7 = .3783$.

Round each number to 4 decimal places.

Line I - Ratio of HSCRC Regulated Blue Cross ChargesColumn 1 - Inpatient

Enter on this line, in Column 1, the result of dividing Line D, Column 1, total HSCRC regulated Blue Cross Inpatient Revenue, by Line A, Column 3, total gross HSCRC regulated patient revenue, e.g., 3077.5 divided by 10,102.7 = .3046.

Round each result to 4 decimal places.

Column 2 - Outpatient

Enter on this line, in Column 2, the result of dividing Line D, Column 2, total HSCRC regulated Blue Cross Outpatient Revenue, by Line A, Column 3, total gross HSCRC regulated patient revenue, e.g., 1,025.9 divided by 10,102.7 = .1016.

Round each result to 4 decimal places.

Column 3 - Total

Blank

Line J - Ratio of HSCRC Regulated HMO Charges and MCO Medicare, MedicaidColumn 1 - Inpatient

Blank

Column 2 - Outpatient

Blank

Column 3 - Total

Enter on this line, in Column 3, the result of dividing Line E, Column 3, HSCRC regulated MCO Medicare, Medicaid revenue, by Line A, Column 3, gross HSCRC regulated patient revenues, e.g., 428.9 divided by 10,102.7 = .0425.

Round each result to 4 decimal places.

Line K - Ratio HSCRC Regulated of Deductibles Paid by Medicaid and Blue Cross

Column 1 - Inpatient

Blank

Column 2 - Outpatient

Blank

Column 3 - Total

Enter on this line, in Column 3, the result of dividing line F, Column 3, HSCRC regulated Medicare Deductibles paid by Medicaid and Blue Cross by Line A, Column 3, gross HSCRC regulated patient revenues, e.g. $50.9 \text{ divided by } 10,102.7 = .0050$.

Round each result to 4 decimal places.

Line L - Ratio of HSCRC Regulated Uncompensated CareColumn 1 - Inpatient

Blank

Column 2 - Outpatient

Blank

Column 3 - Total

Enter on this line, in column 3, the result of dividing Line G, Column 3 provision for HSCRC regulated Uncompensated Care, by Line A, Column 3, gross HSCRC regulated patient services, e.g., $489.8 \text{ divided by } 10,102.7 = .0485$.

Line M - Ratio of Other PayersColumn 1 - Inpatient

Blank

Column 2 - Outpatient

Blank

Column 3 - Total

Enter on this line, in Column 3, the result of dividing Line G1, Column 3, total gross revenues for other payers by Line A, Column 3, gross HSCRC regulated patient revenues, e.g., 1,258.7 divided by 10,102.7 = .1245.

Round each result to 4 decimal places.

Line N - Level III CostsColumn 1 - Inpatient

Blank

Column 2 - Outpatient

Blank

Column 3 - Total

Enter on this Line, Column 3, the total Level III Costs from Schedule MA, Column 3, Line B.

Differential Calculation SectionLine O - HSCRC Regulated Gross RevenueColumn 1 - Inpatient

Blank

Column 2 - Outpatient

Blank

Line O - Column 3 Total

Enter on this line in Column 3, the result of solving the following equation for O:

$$0 = 0 (.06H + .025I + .021J + .06K + L + .02M) + N, \text{ e.g., } 0 = 0 [.06(.3783) + .0225(.3046) + .02(.1016) + .06(.0425) + .02(.0050) + .0485 + .02(.1245)] + 19,938.1 = 22,189.7$$

Round each result to 1 decimal place (nearest hundred).

Note: The above formula is derived from the following calculation:

$0 = 0[.06H + .0225(I) + .02(I1 + J + K + M) + L] + N$ where:

.06H = Medicare and Medicaid differential

.04 (+J) = MCO differential

.0225 (I) = Cash discount for inpatient Blue Cross working capital paid at admission

.02 (I1 + J + K + M) = Working capital provision or cash discount provision for Outpatient Blue Cross,
HMO/MCO, self pay, commercial insurance patients.

L = Charity and Bad Debt provision

N = Level III Costs

Line P - Payor Differential

Column 1 - Inpatient

Blank

Column 2 - Outpatient

Blank

Column 3 - Total

Enter on this line, in Column 3, the result of subtracting the results of dividing Line O, HSCRC regulated gross revenue, by Line N, Level III Costs, from 1, e.g., $1 - (22,189.7 \text{ divided by } 19,938.1) = .1129$

Round each result to 4 decimal places.

SCHEDULES M, MA, MC AND MD - REVENUE CENTER RATE SUMMARY .85Overview .851

Schedules M and MA (Schedules MC and MD for Private Psychiatric Hospitals) are provided to enable each hospital to develop rates for each D Schedule.

Schedules M and MA are divided into 5 levels:

Schedule M

- Level I -
- Col. 2 Direct Expenses from D Schedules.
 - Col. 3 Patient Care Overhead Expenses from Schedule C -Lines C1, C2, C6, C7, C8, C14, via Schedules J1 and J2, Column 7.
 - Col. 4 Other Overhead Expenses from Schedule C- Lines C3, C4, C5, C9, C10, C11, C12, C13 and UA via Schedules J1 and J2, Column 12.
 - Col. 5 N/A
 - Col. 6 Physician Support Services from Schedules P3A to P3H.
 - Col. 7 Resident and Intern Services From Schedules P4A to P4I plus P5A to P5H.
- Level II
- Col. 9 Building and General Equipment allowance
 - Col. 10 Departmental Equipment Allowance.

Schedule MA

- Level III
- Col. 1 Direct Other Financial Considerations.
 - Col. 2 Allocated Other Financial Considerations.
- Level IV
- Col. 4 Payor Differential.
- Level V
- Col. 6 Cross Subsidy.
 - Col. 7 Miscellaneous Adjustments.
 - Col. 8 HSCRC Adjustments.

Submit Schedules M and MA for the base year when realigning rates and submit schedules M and MA for the budget year when submitting a permanent rate application in accordance with COMAR 10.37.10.03 or COMAR 10.37.10.04.

Detailed Instructions

.852

Heading SectionInstitution Name Line

Enter on this line the complete name of the reporting hospital.

Institution Number Line

Enter on this line the number assigned to the reporting hospital located in Appendix B. The assigned number corresponds to the last 4 digits of the reporting hospital's Medicare Provider Number, e.g., 0099.

Fiscal Year Line

Enter on this line the year for which the base year data is reported, e.g., 06–84.

Schedule MColumn 1 - Units of MeasureLines A1 to A17

Enter on these lines, in the Units of Measure Column, the units of service transferred from Schedule V1A, Line G, Columns 1 to 6, Schedule V1B, Line G, Columns 1 to 6, and Schedule V1C, Line G, Columns 1 to 6 for the fiscal year.

Lines A18 to A22 and A24

Enter on these lines, in the Units of Measure Column, the units of service transferred from Schedule V2A, Line A, Columns 1 to 4 and Schedule V2A, Line A, Columns 1 to 3, for the fiscal year.

Lines A23 and A25 to A51

Enter on these lines, in the Units of Measure Column, the units of service transferred from Schedule V3A, Line O, Columns 1 to 8, Schedule V3B, Line O, Column 1 to 8, Schedule V3C, Line O, Columns 1 to 9, and Schedule V3D, Line O, Columns 1 to 9 for the fiscal year.

Line A 52

Enter on this line, in the Units of Measure Column, the units of service transferred from Schedule V1C, Line A, Column 4, for the fiscal year.

Lines A53 and A54

Enter on these lines, in the Units of Measure Column, the units of service transferred from Schedule V5, Line U, Column 1 for the fiscal year.

Column 2 - Direct ExpensesLines A1 to A54

Enter on these lines, in the Direct Expenses Column, the base year expenses adjusted from Schedule D, Line F, Column 4, for the fiscal year.

Line B - Totals

Enter on this line, in the Direct Expenses Column, the result of adding the direct expenses from Lines A1 to A54.

Column 3 - Patient Care Overhead ExpensesLines A1 to A54

Enter on these lines, in the Patient Care Overhead Expenses Column, the patient care overhead expenses transferred from Schedule J1, Lines B1 to B25, Column 7, and Schedule J2, Lines B26 to B52, Column 7, for the fiscal year.

Line B - Totals

Enter on this line, in the Patient Care Overhead Expenses Column, the result of adding the patient care overhead expenses from Lines A1 to A54.

Column 4 - Other Overhead ExpensesLines A1 to A54

Enter on these lines, in the Other Overhead Expenses Column, the other overhead expenses transferred from Schedule J1, Lines B1 to B25, Column 12, and Schedule J2, Lines B26 to B52, Column 12, for the fiscal year.

Line B - Totals

Enter on this line, in the Other Overhead Expenses Column, the result of adding other overhead expenses from Lines A1 to A54.

Column 5 - N/AColumn 6 - Physician Support ExpensesLines A1 to A54

Enter on these lines, in the Physician Support Expenses Column, the fiscal year expenses adjusted transferred from Schedules P3A to P3F, Line D, Columns 1 to 7, for the fiscal.

Line B - Totals

Enter on this line, in the Physician Support Expenses Column, the total Physician support expenses from Schedule P3H, Line D, Column 7, for the fiscal year.

Verify that the result of adding the physician support expenses from Lines A1 to A54 equals the total physician support expenses on Line B, Column 6.

Column 7 - Resident, Intern ExpensesLines A1 to A54

Enter on these lines, in the Resident, Intern Expenses Column, the base year expenses adjusted transferred from Schedules P4A to P4H and P5A to P5H, Line D, Columns 1 to 7, and Schedules P4I and P5I, Line D, Columns 1 to 6, for the fiscal.

Line B - Totals

Enter on this line, in the Resident, Intern Expenses Column, the total resident, intern expenses from Schedule P4I and P5I, Line I, Column.

Verify that the result of adding the resident, intern expenses from Lines A1 to A54 equals the total resident, intern expenses on Line B, Column 7.

Column 8 - Level ILines A1 to A54

Enter on these lines, in the Level I Column, the result of adding Column 2, Direct Expenses Column 3, Patient Care Overhead Expenses; Column 4, Other Overhead Expenses; Column 6, Physician Support Expenses; and Column 7, Resident, Intern Expenses.

Line B

Enter on this line, in the Level I Column, the result of adding Column 2, Direct Expenses; Column 3, Patient Care Overhead Expenses; Column 4, Other Overhead Expenses; Column 6, Physician Support Expenses; and Column 7, Resident, Intern Expenses.

Verify that the result of adding the Level I expenses from Lines A1 to A54 equals the Level I expenses on Line B, Column 8.

Column 9 - CFA, Building and General EquipmentLines A1 to A54

Enter on these lines, in the CFA, Building and General Equipment Column, the CFA allowance transferred from Schedule H3A, Column 2, Column 5, and Column 6, Lines H1 to H31 and from Schedule H3B, Column 2, Column 5, and Column 6, Lines H32 to H51, for the fiscal year.

Line B

Enter on this line, in the CFA, Building and General Equipment Column, the result of adding the CFA allowance from Lines A1 to A54.

Column 10 - CFA, Departmental EquipmentLines A1 to A54

Enter on these lines, in the CFA, Departmental Equipment Column, the CFA allowance transferred from Schedule H3A, Column 3, Column 4 and Column 7, Lines H1 to H31 and from Schedule H3B, Column 3, Column 4 and Column 7, Lines H32 to H51, for the fiscal year.

Line B

Enter on this line, in the CFA Departmental Equipment Column, the result of adding the CFA allowance from Lines A1 to A54.

Column 11 - Level IILines A1 to A54

Enter on these lines, in the Level II Column, the result of adding Column 8, Level I; Column 9, CFA, Building and General Equipment; and Column 10, CFA, Departmental Equipment.

Verify that the result of adding the Level II expenses from Lines A1 to A54 equals the Level II expenses in Line B, Column 11.

Schedule MAColumn 1 - OFC DirectLines A1 to A54

Enter on these lines, in the OFC direct Column, the OFC allocated from Schedule G, Line R, for the fiscal year.

In no case shall the total individual positive direct offset entries in this column exceed the total positive direct offset approved, by the commission, in the hospital's most recent full rate setting. In addition, in no case shall the total individual negative entries in this column exceed the total negative direct offset approved in the hospital's most recent full rate setting.

Except when filed as part of a full rate application, total direct offsets to rates are limited to the amount of direct offsets to rates approved, by the Commission, in the hospital's most recent full rate setting. (See Commission Policy #12)

Submit details for any direct offset.

Line B

Enter on this line, in the OFC, Direct columns, the result of adding the OFC, Direct from Lines A1 to A54.

Column 2 OFC. PercentageLines A21 to A54

Enter on these lines, in the OFC, Percentage Column, the result of multiplying the Other Financial Consideration Percentage from Schedule G, Line S, Column 3, by the Level II Costs from Schedule M, Column 11, Lines A1 to A54 for the fiscal year $(.0589)(178.1) = 10.5$.

Round each result to 1 decimal place.

Line B

Enter on this line, in the OFC, Percentage Column, the result of adding the OFC, from Lines A1 to A54.

Column 3 - Level IIILines A1 to A54

Enter on these lines, in the Level III Column, the results of adding Schedule M, Column 11, Level II; Schedule MA, Column 1, OFC, Direct; and Column 2, OFC, Percentage.

Line B

Enter on this line, in the Level III Column, the result of adding Schedule M, Column 11, Level II; Schedule MA, Column 1, OFC, Direct, and Column 2, OFC, Percentage.

Verify that the result of adding the Level III expenses from Lines A1 to A54 equals the Level III Expenses on Line B, Column 3.

Column 4 - Payor DifferentialLines A1 to A54

Enter on these lines, in the payor Differential Column, the results of multiplying the Payor Differential from schedule PDA, Column 3, Line P by the Level III Costs from Schedule MA, column 3, Lines A1 to A54 for the fiscal year, e.g., $129.7 \times 1189 = 15.4$

Round each result to 1 decimal place.

Line B

Enter on this line, in the Payor Differential Column, the result of adding the Payor Differential from Lines A1 to A54.

Column 5 - Level IVLines A1 to A54

Enter on these lines, in the Level IV Column, the results of adding Column 3, Level III; and Column 4, Payor Differential.

Line B

Enter on this line, in the Level IV column, the result of adding Column 3, Level III; and Column 4, Payor Differential.

Verify that the result of adding the Level IV revenue from Lines A1 to A54 equals the Level IV revenue on Line B, Column 5.

Column 6 - Cross SubsidyLines A1 to A54

Enter on these lines, in the Cross Subsidy Column, the amount of cross subsidy currently in rates when submitting a rate realignment or the amount of cross subsidy requested when submitting a permanent rate application.

Line B

Enter on this line, in the Cross Subsidy Column, the result of adding the cross subsidy from Line A1 to A54.

Column 7 - Miscellaneous AdjustmentsLines A1 to A54

Enter on this line, in the Miscellaneous Adjustment Column, any miscellaneous adjustment to rates such as the retrospective adjustments for price and volume and unusual costs utilizing the IAS up to the date the requested rates are to be effective.

Note: This column should not be completed for realignment of rates.

Line B

Enter on this line, in the Miscellaneous Adjustment Column, the result of adding the miscellaneous adjustments from Lines A1 to A54.

Column 8 - HSCRC AdjustmentsLines A1 to A54Line B

This column is reserved for HSCRC use for rate realignment and adjustments to individual rates via rate applications.

Column 9 - Adjusted Level IVLines A1 to A54

Enter on these Lines, in the Adjusted Level IV Column, the results of adding Column 5, Level III; Column 6, Cross Subsidy; and Column 7, Miscellaneous Adjustments when submitting permanent rate applications.

Note: This column should not be completed when submitting for rate realignment.

Line B

Enter on this line, in the Adjusted Level IV Column, the result of adding the adjusted Level IV revenue from Lines A1 to A54.

Column 10 - Average RatesLines A1 to A54

Enter on these lines, in the Average Rates Column, the result of dividing Column 9, Adjusted Level IV, by Schedule M, Column 1, Units of Measure, e.g., $99.6 \div 3.589 = 27.7515$.

Round each result to 4 decimal places.

Note: This column should not be completed for realignment of rates.

Round each result to 4 decimal places.

Note: This column should not be completed for realignment of rates.

FOR FUTURE USE

SCHEDULE MB - PHYSICIANS PART B SERVICES (NON-MEDICARE) .88Overview .881

Schedule MB is provided to enable each hospital to develop rates for Physicians Part B Services Revenue Center, Schedules P2A - P2H. Schedule MB is divided into 4 sections:

Schedule MB

Section I	Col. 2	Direct expenses from Schedule P2A to P2H, Line A.
	Col. 3	Overhead expenses from Schedule OES, Line P
Section II	Col. 5	Other financial considerations.
Section III	Col. 7	Payor Differential
Section IV	Col. 9	Miscellaneous adjustments
	Col 10	HSCRC adjustments

Schedule MB must be completed for all hospitals with non-Medicare Part B Physicians costs in rates.

Submit Schedule MB for the budget year when submitting a permanent rate application in accordance with COMAR 10.37.10.03 or COMAR 10.37.10.04.

Detailed Instructions .882Heading SectionInstitution Name Line

Enter on this line the complete name of the reporting hospital.

Institution Number Line

Enter on this line the number assigned to the reporting hospital located in Appendix B. The assigned number corresponds to the last 4 digits of the reporting hospital's Medicare Provider Number, e.g., 0099.

Base Year Line

Enter on this line the year for which the base year data is reported, e.g., 06–80.

Budget Year Line

Enter on this line the year for which the budgeted data is reported, e.g., 06–81.

Schedule MBColumn 1 - Units of MeasureLines A1 to A54

Enter on these lines, in the Units of Measure Column, the units of service for the budget year.

Round each entry to 3 decimal places, e.g., 42,345 units is entered as 42.345.

Column 2 - Direct ExpensesLines A1 to A54

Enter on these lines, in the Direct Expenses Column, the base year expenses adjusted from Schedules P2A to P2G, Line D, and schedule P2H, Columns 1 thru 6, for the base year or the budget year expenses from Schedules P2A to P2G, Line I, Columns 1 thru 7 and Schedule P2H Columns 1 thru 6, for the budget year.

Line B - Totals

Enter on this line, in the Direct Expenses Column the result of adding the direct expenses from Lines A1 to A54.

Column 3 - Overhead ExpensesLines A1 to A54

Enter on these lines, in the Overhead Expenses Column, the overhead expenses transferred from Schedule OES, Line P, Column 2.

Line B - Totals

Enter on this line, in the Overhead Expenses Column, the result of adding the overhead expenses from Lines A1 to A54.

Column 4 - Section ILines A1 to A54

Enter on these lines, in the Section I Column, the results of adding Column 2, Direct Expenses; Column 3 and Overhead Expenses.

Line B

Enter on this line, in the Section I Column, the result of adding Column 2, Direct Expenses and Column 3, Overhead Expenses.

Verify that the result of adding the Sub-total expenses from Lines A1 to A54 equals the sub-total expenses on Line B, Column 4.

Column 5 - OFCLines A1 to A54

Enter on these lines, in the OFC Column, the OFC allocated from Schedule G, Line R, for the base year or from Schedule G, Column 5, Line R, for the budget year.

Submit details for any direct offset.

Line B

Enter on this line, in the OFC, Columns, the result of adding the OFC from Lines A1 to A54.

Column 6 - Section IILines A1 to A54

Enter on these lines, in the Section II Column, the results of adding Column 4, Section I and Column 5, OFC.

Line B

Enter on this line, in the Section II Column, the result of adding Column 4, Section I and Column 5, OFC.

Verify that the result of adding the Section II expenses from Lines A1 to A54 equals the expenses on Line B, Column 6.

Column 7 - Payor DifferentialLines A1 to A54

Enter on these lines, in the Payor Differential Column, the results of multiplying the Payor Differential from Schedule PDA, Column 1, Line P by the Section II Costs, Column 6, Lines A1 to A54 for the base year or multiplying the payor differential from Schedule PDA, Column 2, Line P by the Section II Costs, Column 6, Lines A1 to A54 for the budget year, e.g., $129.7 \times .1189 = 15.4$.

Round each result to 1 decimal place.

Line B

Enter on this line, in the Payor Differential Column, the result of adding the Payor Differential from Lines A1 to A54.

Column 8 - Total

Lines A1 to A54

Enter on these lines, in the Total Column, the results of adding Column 6, Section II; and Column 7, Payor Differential.

Line B

Enter on this line, in the Total Column, the result of adding Column 6, Section II; and Column 7, Payor Differential.

Verify that the result of adding the Total revenue from Lines A1 to A54 equals the total revenue on Line B, Column 8.

Column 9 - Adjustments

Lines A1 to A54

Enter on this line, in the Adjustment Column, any adjustment to Physicians Part B Services rates.

Line B

Enter on this line, in the Adjustment Column, the result of adding the adjustments from Lines A1 to A54.

Column 10 - Adjusted Total

Lines A1 to A54

Enter on these lines, in the Adjusted Total Column, the results of adding Column 8, Total and Column 9, Adjustments when submitting permanent rate applications.

Line B

Enter on this line, in the Adjusted Total Column, the result of adding the adjusted total revenue from Lines A1 to A54.

Column 11 - Average RatesLines A1 to A54

Enter on these lines, in the Average Rates Column, the result of dividing Column 10, Adjusted Total, by Column 1, Units of Measure, e.g., $99.6 \text{ divided by } 3.589 = 27.7515$.

Round each result to 4 decimal places.

SCHEDULE OES - ALLOCATION OF OVERHEAD EXPENSES .89OVERVIEW .891

Schedule OES is provided to enable each hospital to distribute overhead expenses to benefiting cost centers.

Schedule OES must be completed for hospitals with approved Part B rates

Round expenses on Lines A to P to 1 decimal place (nearest hundred), e.g., \$532,910.11 is entered 532.9.

Detailed Instructions .892Heading SectionInstitution Name Line

Enter on this line, the complete name of the reporting hospital.

Institution Number Line

Enter on this line, the number assigned to the reporting hospital located in Appendix B. The assigned number corresponds to the last 4 digits of the reporting hospital's Medicare Provider Number, e.g., 0099.

Base Year Line

Enter on this line, the year for which the base year data is reported, e.g., 06–84.

Base Year Data SectionLine A to OColumn 1

Enter on Lines A to O, in the Total Column, from the General Ledger, the total overhead expenses of the reporting hospitals incurred in the base year.

Distribution SectionColumn 2 - Physicians Part B Services

Enter on lines A to O, in the Physicians Part B Services Column, the overhead expenses associated with non-Medicare Physicians Part B Services to be distributed to Physicians Part B Services, Revenue Center Rate summary, Schedule MB.

Column 3 - Data Processing

Enter on Line O, in the Data Processing Column, the data processing expenses not benefiting non-Medicare Physicians Part B Services. These expenses are to be distributed to a location of Data Processing, Schedule DP1, Line A.

Column 4

Enter on Lines A to N, in the General Service Center column, the general services expenses not benefiting non-Medicare Physicians Part B Services. These expenses are to be distributed to General Services Centers, Schedule C – Line C1 to C14.

Line P

Enter on this line in the Total Columns, Column 1; Physicians Part B Services, Column 2; Data Processing, Column 3; and General Services Centers, Column 4; the result of adding Lines A thru O.

Verify that the addition of the expenses in columns 2, 3 and 4 equal the expenses in Column 1. Total Expenses and that the sum of Column 1. Total Expenses equals the total overhead expenses on the hospital's general ledger excluding those associated with providing Physicians Part B Services to Medicare patients.

<u>SCHEDULE UR TO UR8 - UNREGULATED ACTIVITIES</u>	.90
<u>Overview</u>	.901

UR Schedules are provided to enable each hospital to report expenses, revenue and FTEs for unregulated patient care activities:

<u>Nomenclature</u>	<u>Account Number</u>	<u>Code</u>
UR1	Free Standing Clinic Services	6970
	FSC	
UR2	Home Health Services	6980
	HHC	
UR3	Outpatient Renal Dialysis	7720
	ORD	
UR4	Skilled Nursing Care	6610
	ECF	
UR5	Laboratory - Non Patient	7720
	ULB	
UR6	Physicians Part B Services (Unregulated)	8760
	UPB	
UR7	Certified Nurse Anesthetist	7090
	CAN	
UR8	Physician Support Services (Unregulated)	8740

Unregulated activities are defined as all activities that are wholly owned by the hospital, including subsidiary corporations regardless of where the activity is physically located, by statute, not regulated by the Commission.

Report the applicable data for the operations of all unregulated activities that are wholly owned by the hospital, including subsidiary corporations regardless of where the activity is physically located. Do not report operations of distinct and separate divisions of the hospital's parent corporation not owned by the hospital.

Each unregulated activity schedule must be completed by the reporting hospital in accordance with the functional descriptions contained in Section 200.075, Daily Hospital Service Expenses and Section 200.076, Ambulatory Services Expenses.

If a hospital does not have the functions of a specific unregulated activity, the schedule must be submitted with the words "NOT APPLICABLE" printed on the top of the schedule. If additional UR schedules are needed report activities of other unregulated activities for which specific schedules have not been assigned, schedules designed UR with the next appropriate number should be submitted.

The column entitled Source indicates computations to be made or the source of the data requested.

Round the revenue/expenses on Lines B, C, D, E, F, G, H, I, J, K, L, M, N, and O to 1 decimal place (nearest hundred) e.g., \$66,428.93 is entered as 66.4.

Round the expense/revenue per unit calculations in Column 4 to 5 decimal places, e.g., 99.6 divided by 9500 = .01048.

Round the FTE data on Lines P and Q to 1 decimal place, e.g., 22,612 hours divided by 2080 = 10.9.

Refer to Section 200.037, Natural Classification of Expense, for descriptions of the expense categories and Section 300, Account Distribution Index, for the distribution of various expenses by natural classification of expenses to functional cost centers.

The following is a listing of the unregulated service functions standard units of measure to be utilized for volume data:

<u>Nomenclature</u>	<u>Standard Unit of Measure</u>
UR1 Free Standing Clinic Services	Number of Visits
UR2 Home Health Services	Number of Visits
UR3 Outpatient Renal Dialysis	Number of Treatments
UR4 Skilled Nursing Care	Number of Patient Days
UR5 Laboratory - Non Patient	CAP, WMY, 1982 Edition
UR6 Physicians Part B Services	Number of FTE's
UR7 Certified Nurse Anesthetist	Number of CNA Minutes
UR8 Physician Support Services – Part B Services	Number of FTEs

The Volume Data Section, Base Year Section, Base Year Profit (Loss) Section and Line P of the FTE Data Section are required to be completed for the annual reporting requirements.

Detailed Instructions

.902

Heading Section

Institution Name Line

Enter on this line the complete name of the reporting hospital.

Institution Number Line

Enter on this line the number assigned to the reporting hospital located in Appendix B. The assigned number corresponds to the last 4 digits of the reporting hospitals Medicare Provider Number, e.g., 0099.

Base Year Line

Enter on this line the year for which the base year data is reported, e.g., 06-86.

Budget Year Line

Enter on this line the year for which the budgeted data is reported, e.g., 06-86.

Volume Data SectionLine A - Volume DataUR Schedules - Column 1

Enter on this line, on each applicable unregulated service schedule, in the Base Year Units column, the number of units of the reporting hospital for the base year.

UR Schedules - Column 2

Enter on this line, on each applicable unregulated service schedule, in the Budget Year Units Column, the number of units projected for the budget year.

Base Year Data SectionLine B - Base Year ExpensesUR Schedules - Column 1

Enter on this line, one each applicable unregulated service schedule, in the Wages, Salaries and Fringe Benefits Column; the expenses of the reporting hospital incurred in the base year for the following major natural classification of expense categories:

- .10 Salaries and Wages
- .20 Employee Benefits

Expenses which are normally reported as components of unregulated services functions for the above categories are:

- .01 Management and Supervision
- .02 Technician and Specialist
- .03 Registered Nurses
- .04 Licensed Vocational (Practical) Nurses
- .05 Aides, Orderlies and Attendants
- .06 Physicians
- .07 Intern, Resident and Fellow
- .08 Non-Physician Medical Practitioners
- .11 Environment, Hotel, and Food Service Employees
- .12 Clerical and Other Administrative Employees
- .21 FICA
- .22 SUI and FUI (UIC)
- .23 Group Health Insurance
- .24 Group Life Insurance
- .25 Pension and Retirement
- .26 Workmen's Compensation Insurance
- .27 Union Health and Welfare
- .28 Other Payroll Related Employee Benefits
- .29 Employee Benefits (Non-Payroll Related)

Include only those non-payroll related employee benefits which are not allocated from Schedule OADP.

Schedule UR8 Physician Support Services – Part B

For Physician Support Services – Part B enter the salaries, compensation and fringe benefits expenses incurred for the direct patient care portion of the hospital's non-physician medical practitioners.

Non-Physician Medical Practitioners are:

- Physician Assistants
- Clinical Nurse Specialist
- Nurse Practitioners
- Clinical Psychologists
- Other non-physician medical practitioners that can bill professionally

Please note the expenses in this column must be identical to the Medicare B expenses reported on W/S A-8-2 of the Medicare cost report. In addition hospitals must maintain time studies to support the expense reported on Schedule UR8. If no time studies are developed then the entire Physician Support Services expense per rate center should be reported on the hospital Schedule UR8.

UR Schedules - Column 2

Enter on this line, on each applicable unregulated service schedule, in the Other Expenses Column, the expenses of the reporting hospital incurred in the base year for the following major natural classification of expense categories:

- .40 Medical and Surgical Supplies
- .50 Non-Medical and Non-Surgical Supplies
- .60 Utilities
- .70 Purchased Services
- .80 Other Direct Expenses

Expenses which are normally reported as components of unregulated service functions for the above categories are:

- .49 Other Medical Care Materials and Supplies
- .51 Food - Meats, Fish and Poultry
- .52 Food - Other
- .53 Tableware and Kitchen Utensils
- .55 Cleaning Supplies
- .56 Office and Administrative Supplies
- .57 Employee Wearing Apparel
- .66 Purchased Steam
- .71 Medical
- .72 Maintenance
- .74 Laundry and Linen
- .81 Insurance
- .82 Interest
- .84 Dues, Books and Subscriptions
- .85 Outside Training Sessions
- .86 Travel - Other
- .87 Postage
- .88 Printing and Duplicating

UR Schedules - Column 3

Enter on this line, on each unregulated service schedule, in the Total Expenses, Revenue Column, the result of adding the base year expenses from Columns 1 and 2.

Transfer the total expenses from Column 3 of Schedule UR1 to UR6 to Schedule RC, Line J.

Line C - Allocation from Cafeteria, Parking, Etc.Columns 1, 3

Enter on this line, on each applicable unregulated service schedule in the Wage, Salaries and Fringe Benefits Column and the Total Expenses, Revenue Column, the allocation of cafeteria, parking, etc. from Schedule OADP, Column 2.

Lines D1 to D6 - Allocations from General Service Centers & Unassigned Expense CentersCost Center Column

Enter on these lines, on each applicable unregulated service schedule, in the Cost Center Column, the nomenclature of the general service center or unassigned expense center from which costs are being allocated, e.g., Housekeeping.

Code Column

Enter on these lines, on each applicable unregulated service schedule, in the Code Column, the code for the general service center or unassigned cost center expense located in Appendix C, e.g., HKP.

Source Column

Enter on these lines, on each applicable unregulated service schedule, in the Source Column, the general service center schedule or unassigned expense center, e.g., C6.

Column 1

Enter on these lines, on each applicable unregulated service schedule, in the Wages, Salaries and Fringe Benefits Column, the wages, salaries and fringe benefits expenses from each applicable general service center schedule, Schedules C1 to C4, Line B, Column 1.

Column 2

Enter on these lines, on each applicable unregulated service schedule, in the Other Expenses Column, the other expenses from each applicable general service center schedule, Schedules C – Line C1 to C14, Column 2 or unassigned expense schedule, Schedule UA, Line B, Columns 1, 2, 4, 5, 6, 7, 8.

Column 3

Enter on these lines, on each applicable unregulated service schedule, in the Total Expenses, Revenue Column, the total expenses from each applicable general service center schedule, Schedules C – Line C1 to C14, or unassigned expense schedule, Schedule UA, Line B, Column 9.

Line E - Capital Facilities AllowanceColumn 2

Enter on this line, on each applicable unregulated service schedule, in the Other Expense Column. Capital Facilities Allowance from Schedule H3 Column 8.

Column 3

Enter on this line, on each unregulated service schedule, in the Total Expenses Revenue Column, the Capital Facilities allowance from Column 2.

Line F - Base Year Adjusted ExpensesColumns 1, 2, 3

Enter on this line, on each unregulated service schedule in each expense column and the Total Expenses/Revenue Column, the result of adding Line B, Base Year Expenses, Line C Allocation from Cafeteria, Parking, Etc. Lines D1 to D6. Allocations from General Service Centers and Line E, Capital Facilities Allowance.

Verify that the addition of the base year adjusted expenses in Columns 1 and 2 equal the total expenses in Column 3 for each unregulated service.

Column 4

Enter on this line, on each unregulated service in the Expense, Revenue Per Unit Column, the result of dividing Line F, Column 3, by Line A, Column 1, e.g., 140.0 divided by 10,000 = .01400.

Base Year Profit (Loss) SectionLine G - Base Year RevenueColumn 3

Enter on this line, on each applicable unregulated service schedule, in the Total Expense, Revenue Column, the revenue of the reporting hospital generated in the Base Year.

Line H - Profit (Loss)Column 3

Enter on this line, on each applicable unregulated service schedule, in the Total Expense, Revenue Column, the result of subtracting Line F, Base Year Adjusted Expenses, from Line G, Base Year Revenue.

Enter a loss in brackets, e.g., $100.9 - 210.9 = (110.0)$.

Budget Year Data SectionLine I - InflationColumns 1, 2

Enter on this line, on each applicable unregulated service schedule, in each expense column, the projected inflation for the budget year, utilizing Commission supplied inflation factors, price leveled for the appropriate time period, e.g., $(101.9)(.07)(1.5) = 10.7$.

Column 3

Enter on this line, on each unregulated service schedule, in the Total Expenses, Revenue Column, the result of adding the inflation from Columns 1 and 2.

Line J - Miscellaneous Adjustments

Columns 1, 2

Enter on this line, on each applicable unregulated service schedule, in each expense column, the projected miscellaneous adjustments for the budget year.

Miscellaneous adjustments are defined as planned increases in costs not accounted for on Line K, e.g., projected salary increases above the Commission supplied inflation factor.

Column 3

Enter on this line, on each unregulated service schedule, in the Total Expenses, Revenue Column, the result of adding the miscellaneous adjustments from Columns 1 and 2.

Line K - Budget Year Expenses

Columns 1, 2, 3

Enter on this line, on each unregulated service schedule, in each expense column and the Total Expenses, Revenue Column, the result of adding Line F, Base Year Adjusted Expenses, Line I, Inflation and Line J, Miscellaneous Adjustments.

Verify that the addition of the budget year expenses in Columns 1 and 2 equal the total expenses in Column 3 for each unregulated service schedule.

Transfer the total expenses from Column 3 of Schedule UR1 to UR6 to Schedule RC, Line J, Column 2, Budget Year.

Column 4

Enter on this line, on each unregulated service schedule, in the Expenses, Revenue Per Unit Column, the result of dividing Line K, Column 3, by Line A, Column 2, e.g., 160.0 divided by 10,000 = .01600.

Budget Year Profit (Loss) SectionLine L - Base Year Revenue

Column 3

Enter on this line, on each applicable unregulated service schedule, in the Total Expenses, Revenue Column, the revenue of the reporting hospital generated in the base year.

Line M - AdjustmentsColumn 3

Enter on this line, on each applicable unregulated service schedule, in the Total Expenses, Revenue Column, adjustments to the base year revenue.

Line N - Budget Year RevenueColumn 3

Enter on this line, on each applicable unregulated service schedule, in the Total Expense, Revenue Column, the result of adding Line L, Base Year Revenue, and Line M, Adjustments.

Line O - Profit (Loss)Column 3

Enter on this line, on each applicable unregulated service schedule, in the Total Expenses, Revenue Column, the result of subtracting Line K, Budget Year Expenses, from Line N, Budget Year Revenue.

Enter a loss in brackets, e.g., $180.7 - 190.9 = (10.2)$.

FTE Data SectionLine P - Adj. Base Year Hours Worked Divided by 2080

Enter on this line, on each applicable unregulated service schedule, in the Wage, Salaries and fringe Benefits Column, the result of dividing the adjusted base year hours worked by 2080, e.g., 10,912 divided by 2080 = 5.2.

Worked hours are to be counted in accordance with Section 200.0371, Salaries and Wages. Include hours worked for allocations from general service centers and donated services.

Transfer the FTEs on Line D of each auxiliary enterprise center schedule, to Schedule OAK, on the appropriate Lines, Column 1, Number of FTEs.

Line O - Budget Year Hours Worked Divided by 2080Column 1

Enter on this line, on each unregulated service schedule, in the Wage, Salaries and fringe Benefits Column, the result of dividing the budget year hours worked by 2080, e.g., 20,500 divided by 2080 = 9.9.

SCHEDULE URS - UNREGULATED SERVICES SUMMARY

.903

Overview

Schedule URS is provided to enable each hospital to report the name and location of each unregulated service provided by the hospital.

Detailed InstructionsHeading SectionInstitution Name Line

Enter on this line the complete name of the reporting hospital.

Institution Number Line

Enter on this line the number assigned to the reporting hospital located in Appendix B. The assigned number corresponds to the last 4 digits of the reporting hospital's Medicare Provider Number, e.g., 0099.

Base Year Line

Enter on this line the year for which the base year data is reported e.g., 06–01.

Budget Year Line

Enter on this line the year for which the budgeted data is reported e.g., 06–02.

Entity Name and Address column

On each line in the Entity Name and Address column enter the Legal Name and Address and the Trade Name and physical address. Attach additional sheets as necessary.

Nature of Service column

On each line in the Nature of Service column enter the sub-specialty, e.g., Home Infusion, DME. etc. Attach additional sheets as necessary

Schedule ACS - Annual Cost Survey .92

Overview .921

Schedule ACS is provided to enable each hospital to report the breakdown of their HSCRC regulated costs and to calculate the percentage of the hospital's total costs.

Schedule ACS must be reported for all hospitals.

Round all entries in Column 1 to one (1) decimal place (nearest hundred), e.g., \$123,456.78 is entered as \$123.5.

Round the calculation in Column 2, Lines A through U to one (1) decimal place, e.g., 12.3 / 900.1 = .0137 is entered as 1.4.

Detailed Instructions .922

Heading Section

Institution Name Line

Enter on this line, the complete name of the reporting hospital.

Institution Number Line

Enter on this line the number assigned to the reporting hospital. The assigned number corresponds to the last 4 digits of the reporting hospital's Medicare Provider Number, e.g., 0099.

Base Year Line

Enter on this line, the year for which the base year data is reported, e.g., 06–04.

Base Year Data Section

Column 1 - Costs

Line A - Wages and Salaries

Line B - Fringe Benefits

Line C - Depreciation and Amortization

Enter on this line the depreciation expense of hospital owned property and property capitalized under FASB 13 used in regulated hospital services.

Line C1 - Operating Leases

Enter on this line the leased equipment not eligible for capitalization under FASB 13. Report temporary rentals of equipment on line T Other. Report maintenance contracts on line J Contracted Services.

Line D - Interest ExpenseLine E - Medical and Surgical Supplies

Surgical instruments	clamps, scissors, scalpels, stethoscopes
Gloves	used for medical surgical procedures
Pacemakers	permanent and temporary
Other supplies	sutures, intra ocular lens, unipaks, needles, dressings, thermometers, admission kits, syringes, identifications bracelets, and other medical supplies

Line F - I. V. Solutions and Pharmacy

I. V. Solutions	including blood substitutes, salines, sugar, plasma, albumin and others
Pharmacy	all types of drugs including but not limited to: antibiotics, tranquilizers, analgesic/anti-inflammatory, TPN's/VITS/electrolytes, EENT, oncology, cardiovascular/blood, respiratory, GI, GU and steroids

Line G - Laundry, Linen, Uniforms

Laundry, linen, uniforms	all purchased laundry services, including washing costs and replacement of linen, disposable linens, uniforms, drapes, curtains
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Line H - Films and Solutions

Films and solutions

includes materials sensitive to light, radioactive radiation for recording emissions, X-ray film, dental packs, Polaroid film, solutions for automatic developing, hyposulfites, drying agents and replenishes

Line I - Blood, Plasmanate, Albumen

Blood, plasmanate, albumen

micro hogan, enhancement solutions, antilectin, anti=IGC, blood and blood derivatives, media

Contracted Services

Contracted services

purchased lab services, trash collection, purchased security, outside collection agency expense equipment maintenance contracts

Line K - Professional Fees

Professional fees

Consultant fees, legal fees, accounting fees

Line L - Agency Nurses

Agency nurses

includes all costs of agency nurses

Line M - Malpractice Insurance

Malpractice insurance

Line N - All Other Insurance

Insurance

insurance loss of income, property and liability coverage, crime and employee dishonesty, excess indemnity, director and officers liability, auto

Line O - Telephone

Telephone

telephone equipment cost, message unit cost, and service charges for local and long distance calls

Line P - Utilities and Water

Utilities

All utility expenses for heating and air conditioning such as electricity, gas and/or oil, expenses for water and sewerage

Water

Line Q - Food

Food

includes all food and beverage costs

Line R - Printing, Office Supplies, Copying, Postage

Printing

pre-printed forms, letterheads, lab request cards, doctors orders sheets, admissions forms

Office supplies

envelopes, memo pads, typewriter ribbons, folders, pens, pencils

Paper supplies

drink cups, paper towels, toilet tissue, napkins, paper bags, data processing supplies

Books, periodicals, and publications

subscriptions to newspapers, periodicals, books, journals

Computer supplies

paper supplies for computer and other automated equipment supplies

Copying and postage

Other Expenses

education materials, microfilming, etc.

Line S - Chemicals, Solutions, Lubrications, Gases

Chemicals, solutions, lubrications, gases

chemicals and reagents used mostly in laboratories, gases, irrigating fluids, anesthetic agents and lubricants

Line T - Other

Repairs, maintenance and building supplies

building, equipment and instrument repairs, grounds care supplies, plumbing, printing, electrical, carpentry supplies, and inspections of medical equipment

Equipment rental

all rental of equipment

Travel and registration

travel expenditures including meals, tips, fares, lodging and entertainment, conferences and seminars both in and out of town, taxi cab fares

Radiology and laboratory supplies

radiology and nuclear medicine supplies including but not limited to radioisotopes, screen hangers, x-rays accessories, lab supplies including plastics and disposables, etc.

Other

includes housekeeping supplies, dietary supplies (glassware, utensils, etc.) licenses and permits

Line U - Total

Enter on this line in the cost column, the result of adding Lines A through T. Total costs should equal the sum of the above and should equal HSCRC regulated expenses for the fiscal year.

Column 2 - PercentLines A to T

Enter on lines A to T, in the Percent Column, the result of dividing each line by the total costs (line U col. 1)

Line U - Total

Enter on this line in the percent column, the result of adding Lines A through T. This total should always be 100%.

Schedule TRE – Transactions with Related Entities .93

Overview .931

Schedule TRE is provided to enable each hospital to report significant transaction between the hospital and related entities, for the current fiscal year.

- A. A related entity is an entity which can exercise control or significant influence over the management or operating policies of another entity, to the extent that one of the entities is , or may be prevented from fully pursuing its own separate interests.
- B. Examples of related entity transactions include transactions between (1) parent and its subsidiaries (2) subsidiaries of a common parent (3) an entity and trusts for the benefit or employees, that are managed by or under the trusteeship of the entities' management (4) an entity and its principal owners, management, or members of their immediate families; (5) affiliates (An entity that, directly or indirectly through one or more intermediaries, controls, is controlled by, or is under common control of another entity). ; and (6) an entity and joint venture whose participants include the entity or a related entity
- C. Significant transactions, for the purpose of this schedule, are those in which the value of the assets or services transferred are greater than \$10,000. Report only the value of the asset or service provided to or from the Hospital.

Example: If the hospital has provided \$10,000 of laboratory services to a related entity only “Value of Asset or Service Provided by the Hospital” column should be completed and coded “A” even though the hospital has or will be paid by the related entity for these services.

A transaction of \$10,000 that is recorded on TRE Schedule in both “Value of Asset or Service Provided To the Hospital” columns would be interpreted as both entities \$10,000 of laboratory services to each other.

Detailed Instructions .932

Heading Section

Institution Name Line

Enter on this line the complete name of the reporting hospital.

Institution Number Line

Enter on this line the number assigned to the reporting hospital located in appendix B. The assigned number corresponds to the last 4 digits of the reporting hospital's Medicare Provider Number, e.g., 0099

Statement Section

Assign a number to each transaction between the hospital and related entity. The numbers assigned should be based upon the date of the transaction, beginning with the first transaction of the hospital's fiscal year. (Transactions which occur on a regular basis during the period may be summarized.) Report only one transaction per line.

Assign to each transaction the appropriate transaction category code:

<u>Category Code</u>	<u>Category Description</u>
A	Related entity has purchased services or staff support support (includes benefit costs) from hospital.
B	Hospital has purchased service or staff support (includes benefit costs) from related entity.
C	Related entity has purchased supplies or other non-capital related items from hospital.
D	Hospital has purchased supplies or other non-capital related item from related entity.
E	Related entity has purchased office space or equipment from hospital.
F	Hospital has purchased office space or equipment from hospital.
G	Hospital has provided a loan, loan repayment, working capital, or equity investments to related entity.
H	Related entity has provided a loan, loan repayment, working capital, or equity investments to hospital.
I	Hospital has provided a grant or gift to related entity.
J	Related entity has provided a gift or grant to hospital.

Column 1

Enter in this column the number assigned to each transaction between the hospital and related entity.

Column 2

Enter in this column, for each transaction between the hospital and related entity, the name of the related entity.

Columns 3

Enter in this column the value of the asset or service provoked to the hospital from the related entity.

Column 4

Enter in this column the value of the asset or service provided by the hospital to the related entity.

Column 5

Enter in this column, for each transaction between the hospital and the related entity, the transaction category.

Column 6

Enter in this column a brief description of each transaction. If necessary, submit details of the transaction of a separate schedule.

The total of Column 3, value of assets or services provided to hospital, and 4, value of assets or services provided by hospital, must agree with the hospital's audited financial statements. Schedule TRE must be completed for all hospitals.

Schedules PH1 and PH2 - Schedules D Personnel Schedules 1.00

Overview 1.01

Schedules PH1 and PH2 are provided to enable each private psychiatric hospital to report the salary expenses and FTE's listed on D Schedules by the following personnel categories:

Nomenclature

Licensed Psychologists

Licensed Social Workers

Registered Nurses

Licensed Practical Nurses

Other Nursing Staff - Mental Health Workers Psychiatric Technicians, Nursing Aides, etc. - all other non-licensed workers who work under the supervision of nurses.

All Other Patient Care Givers - Therapists - Occupational, Recreational, etc. - Counselors, Coordinators, etc. - and their staff.

Unit Clerical Staff - Unit Clerks, Ward Clerks, etc.

Round salary expenses to 1 decimal place (nearest hundred), e.g. \$50,000.10 is entered as \$50.0

Detailed Instructions 1.02

Heading Section

Institution Name Line

Enter on this line, the complete name of the reporting hospital.

Institution Number Line

Enter on this line, the number assigned to the reporting hospitals located in Appendix B. The assigned number corresponds to the last 4 digits of the reporting hospital's Medicare Provider Number, e.g., 0099.

Column 1

Enter on the appropriate line, A1 to X1, the base year adjusted salary expense from the applicable Schedule D, Line F, Column 1 for Licensed Psychologists.

Column 2

Enter on the appropriate line, A1 to X1, the base year adjusted salary expense from the applicable Schedule D, Line F, Column 1 for Licensed Social Workers.

Column 3

Enter on the appropriate line, A1 to X1, the base year adjusted salary expense from the applicable Schedule D, Line F, Column 1 for Registered Nurses.

Column 4

Enter on the appropriate line, A1 to X1, the base year adjusted salary expense from the applicable Schedule D, Line F, Column 1 for Licensed Practical Nurses.

Column 5

Enter on the appropriate line, A1 to X1, the base year adjusted salary expense from the applicable Schedule D, Line F, Column 1 for Other Nursing Staff.

Column 6

Enter on the appropriate line, A1 to X1, the base year adjusted salary expense from the applicable Schedule D, Line F, Column 1 for All Other Patient Care Givers.

Column 7

Enter on the appropriate line, A1 to X1, the base year adjusted salary expense from the applicable Schedule D, Line F, Column 1 for Unit Clerical Staff.

Column 8

Enter on this line the total salary expenses, the result of adding the salary expenses in column 1 thru 7. This total should equal the total salaries on Line B, Column 1 of the applicable Schedule D.

Column 1

Enter on the appropriate line, A2 to X2, the base year FTE's from the applicable Schedule D, Line P, Column 1 for Licensed Psychologists.

Column 2

Enter on the appropriate line, A1 to X2, the base year FTE's from the applicable Schedule D, Line P, Column 1 for Licensed Social Workers.

Column 3

Enter on the appropriate Line, A2 to X2, the base year FTE's from the applicable Schedule D, Line P, Column 1 for Registered Nurses.

Column 4

Enter on the appropriate line, A2 to X2, the base year FTE's from the applicable Schedule D, Line P, Column 1 for Licensed Practical Nurses.

Column 5

Enter on the appropriate line, A2 to X2, the base year FTE's from the applicable Schedule D, Line P, Column 1 for Other Nursing Staff.

Column 6

Enter on the appropriate line, A2 to X2, the base year FTE's from the applicable Schedule D, Line P, Column 1 for All Other Patient Care Givers.

Column 7

Enter on the appropriate line, A2 to X2, the base year FTE's from the applicable Schedule D, Line P, Column 1 for Unit Clerical staff.

Column 8

Enter on this line the Total FTE's, the result of adding the FTE's in columns 1 thru 6. This total should equal the total FTE's on Line Q, Column 1, of the applicable Schedule D.

Line AA

Column 1 thru Column 8

Enter on this line the result of adding the salary expenses from lines A1 thru X1.

Line BB

Column 1 thru Column 8

Enter on this line the result of adding the FTE's from lines A2 thru X2.

Schedule TU - Utilization of Therapies Schedule 1.10

Overview 1.11

Schedule TU is provided to enable each private psychiatric hospital to report the number of hours of therapy that have been provided to patients in each patient care center.

<u>Nomenclature</u>	<u>Account Number</u>	<u>Code</u>
Individual Therapy	7671	ITH
Group Therapy	7672	GTH
Family Therapy	7673	FTH
Activity Therapy	7677	ATH
Psychological Testing	7675	PST
Education	7674	PSE

Detailed Instructions 1.12

Heading Section

Institution Name Line

Enter on this line, the complete name of the reporting hospital.

Institution Number Line

Enter on this line, the number assigned to the reporting hospitals located in Appendix B. The assigned number corresponds to the last 4 digits of the reporting hospital's Medicare Provider Number, e.g., 0099.

Base Year Line

Enter on this line, the year for which the base year is reported, e.g. 06–90.

Base Year Data Section

Line AColumns 1 thru 6

Enter on line A in the appropriate column, the number of hours of individual therapy provided to patients in each patient care center.

Line BColumns 1 thru 6

Enter on line A, in the appropriate column, the number of hours of group therapy provided to patients in each patient care center.

Line CColumns 1 thru 6

Enter on line A, in the appropriate column, the number of hours of family therapy provided to patients in each patient care center.

Line DColumns 1 thru 6

Enter on line A, in the appropriate column, the number of hours of activity therapy provided to patients in each patient care center.

Line EColumns 1 thru 6

Enter on line A, in the appropriate column, the number of hours of psychological testing provided to patients in each patient care center.

Line FColumns 1 thru 6

Enter on line A, in the appropriate column, the number of hours of education provided to patients in each patient care center.

Lines G thru JColumns 1 thru 6

Enter on line A, in the appropriate column, other therapies provided to patients in each patient care center.

Line K

Enter on this line in each column, 1 thru 7, the result of adding the hours on lines A thru J.

Column 7Schedule TU - Utilization of Therapies ScheduleLines A thru J

Enter on each line A thru J the result of adding the hours in column 1 thru 6. The total in this column should agree with the total hours on line A, column 1, of the schedule D of the therapy designated.

FOR FUTURE USE

Schedule D21A - Procedure Based Outpatient Surgery Supplemental Schedule 1.30Overview 1.31

Schedule D21A is provided to enable hospitals to identify and report the FTE's, costs and volumes of the individual ancillary services that make up the Outpatient Surgery - Procedure Based Center. Schedule D21. The information collected on this schedule when combined with the information on the appropriate D Schedules; Operating Room D24, Anesthesiology D25, Same Day Surgery D22, Medical/Surgical Supplies D26, and Cost of Drugs Sold D27, equal the total number of FTE's as well as the total number of units of service and the cost to produce them for each of the individual ancillary centers. Consolidation of FTE's costs and units of service is necessary so that the ancillary service information may be utilized in analyses, comparisons and rate review methodologies.

The entries on Line F; F.T.E.'s Column 1. Salaries and Fringe Benefits Column 3, Physician Supervision Expenses Column 4, Other Expenses Column 5, and Total Expenses Column 6 shall agree with the applicable totals on Schedules D21. Outpatient Surgery - Procedure Based.

Round the FTE data in Column 1, Line A through L to 1 decimal place, e.g., 22,612 hours divided by 2080 = 10.9.

Round the expenses on Lines A through K in Columns 2 through 5 to one decimal place (nearest hundred), e.g., 66,428.93 is entered as 66.4.

Detailed Instructions 1.32Heading SectionInstitution Name Line

Enter on this line the complete name of the reporting hospital.

Institution Number Line

Enter on this line the number assigned to the reporting hospital. The assigned number corresponds to the last 4 digits of the reporting hospitals Medicare Provider Number, e.g., 0099.

Base Year Line

Enter on this line the year for which the data is reported.

Column 1 - FTE'sLines A through K

Enter on the appropriate lines the FTE's engaged in providing procedure based outpatient surgery services. FTE's are the result of dividing the hours worked by 2080, e.g., 10,912 divided by 2080 = 5.2.

Column 2 - VolumesLines A through K

Enter on the appropriate lines the volumes experienced in the base year to provide procedure based outpatient surgery services.

Column 3 - Salaries and Fringe Benefits

Enter on the appropriate lines the Salaries and Fringe Benefits Expenses incurred in the base year to provide procedure based outpatient surgery services.

Column 4 - Physician Supervision Expenses

Enter on the appropriate lines the physician supervision expenses incurred in the base year to provide procedure based outpatient surgery services.

Column 5 - Other Expenses

Enter on the appropriate lines the direct expenses other than salaries and fringe benefits incurred in the base year to provide procedure based outpatient surgery services.

Column 6 - Total Expenses

Enter on the appropriate lines the sum of Columns 2, salaries and fringe benefits Column 3, Physician Supervision Expenses and Column 4, other expenses.

Columns 1,3,4,5, and 6

Line L - Totals

Enter on this line in the appropriate column the sum of the entries on Lines A through K.

The entry on Line L, Column 5, Total Expenses shall agree with the entry on Column 4, Line F Total Expenses on Schedule D21, Outpatient Surgery - Procedure Based.

Schedule AR - 1 Capitation Income and Expense Report 1.40Overview 1.41

Schedule AR-1 is provided to facilitate the reporting of income and expense information associated with managed care capitation arrangements on a calendar quarter and on an annual basis.

All income and expenses for all members covered under the managed care capitation arrangement shall be reported. All income and expenses amounts shall be provided on a paid basis.

Categories of expenses as reported on lines 10 through 81 are meant to be complete and mutually exclusive. That is, all expenses for services and supplies under the capitation arrangement must be reported in this schedule, and each expense must be reported only once.

Expenses which fall across two or more categories should be allocated using a reasonable approximation which does not systematically understate or overstate any of the categories.

Round all dollar amounts to 1 decimal place (nearest hundred), e.g. 66,428.93 is entered as 66.4.

Detailed Instructions 1.42Heading SectionHospital Name and Number Line

Enter on this line the complete name of the hospital responsible to ensure that this information be filed. Also enter on this line following the hospital's name the number assigned to the responsible hospital in Appendix B. The assigned number corresponds to the last 4 digits of the responsible hospital's Medicare Provider Number, e.g., 0099.

Period Ending Line

Enter on this line the period for which data is reported, e.g., 07-96 - 09/96.

Contact Person

Enter on this line the name of the person responsible for filling in this schedule.

Telephone Number

Enter on this line the telephone number of the person responsible for filling in this schedule.

Reporting Entity Name Line

Enter on this line the complete name of the entity reporting the information.

Payer/Contract Line

Enter on this line the complete name of the payer that has entered into the capitation arrangement with the reporting entity. In addition, enter on this line the contract number or other designation given the capitation arrangement for which this data is report.

Proceeding Number

Enter on this line the proceeding number of the Alternative Method of Rate Determination Application approved.

Line A - Member Months

Enter on this line the sum of the total number of paid members enrolled in each individual month of the period being reported. Members include all subscribers and all of their covered dependents. For members who enter or leave in the middle of a month, any reasonable approximation which does not systematically understate or overstate the time enrolled is acceptable.

Column 1 - Income SectionLine 1 - Capitation Income

Enter on this line the total revenue for all members under the capitation arrangement. The amount of revenue reported should correspond to the paid member months reported on Line A.

Line 2 - Reinsurance Recoveries

Enter on this line all income from reinsurance recovery payments received.

Line 3 - Other Income

Enter on this line all other income not reported on lines 1 and 2 above. Please provide a detailed description of the source and amounts of all income reported on this line.

Line 4 - Total Income

Enter on this line the sum of lines 1, 2 and 3 above.

Column 1 - Expense SectionLines 10 to 14 - Total Inpatient Facility Expenses

Enter on these lines, in the total column, the expenses for inpatient facility expenses excluding mental health and substance abuse expenses.

Line 10 - Medical/Surgical - Acute, Pediatric - Acute and Definitive Observation

Enter on this line, in the total column, inpatient facility expenses for acute medical, surgical, pediatric, and definitive observation centers. Expenses for maternity centers or newborn nurseries should NOT be included here, but should be reported in Line 12.

Line 11 - Tertiary Care Expenses

Enter on this line the inpatient facility expenses for intensive care units, cardiac care units, trauma care units, burn centers, neo-natal intensive care units etc.

Line 12 - Maternity and Newborn Expenses

Enter on this line the inpatient facility expenses for obstetric units, birthing centers and newborn nurseries.

Line 13 - Rehabilitation Expenses

Enter on this line the inpatient facility expenses for physical rehabilitation units and facilities.

Line 14 - Extended Care Expenses

Enter on this line the inpatient extended care facility expenses, including expenses for care provided in skilled nursing facilities, intermediate care facilities, long term care facilities, hospices, and chronic hospital centers.

Lines 20 to 24 - Outpatient Facility Expenses

Enter on these lines, in the Total Column, the expenses for outpatient facility services excluding mental health and substance abuse expenses.

Line 20 - Ambulatory Services Expenses

Enter on this line the facility expenses for hospital based same day surgery centers and freestanding ambulatory surgery centers.

Line 21 - Emergency Department Expenses

Enter on this line the facility expenses for emergency departments, freestanding emergency services centers, outpatient trauma centers.

Line 22 - Imaging Expenses

Enter on this line the outpatient hospital-based and free-standing facility expenses for diagnostic imaging services (radiology, ultrasound, nuclear medicine, etc.).

Line 23 - Primary Care Expenses

Enter on this line the facility expenses for outpatient primary care services such as urgent care.

Line 24 - Other Expenses

Enter on this line the other outpatient facility expenses not included in the list above (except for psychiatric or substance abuse services which should be reported in lines 51 and 61). This includes specialty centers or facilities such as outpatient curative centers (chemotherapy, transfusions, etc.) and outpatient therapeutic centers (physical therapy, cardiac rehabilitation, etc.).

Lines 30 to 34 - Professional Services Expenses

Enter on these lines, in the Total Column, the expenses for Professional Services excluding mental health and substance abuse expenses.

Line 30 - Primary Care Expenses

Enter on this line the professional provider expenses for routine evaluation, management, and preventive care (except for maternity and newborn care which should be included in Line 33).

Primary care services include CPT codes:

Office/Outpatient Services: 99201-99205, 99211-99215

Preventive Medicine: 99381-99429, 99499

Immunization Injections: 90701-90749

Line 31 - Imaging Expenses

Enter on this line the professional provider expenses for diagnostic imaging services, including radiology, ultrasound, diagnostic nuclear medicine.

Imaging Services include CPT codes:

Diagnostic Radiology: 70010-76499

Diagnostic Ultrasound: 76506-76999

Nuclear Medicine: 78000-78999

Line 32 - Pathology (Surgical) Expenses

Enter on this line the professional provider expenses for surgical pathology. Surgical pathology services include CPT codes: 88300-88399

Line 33 - Maternity and Newborn Expenses

Enter on this line the professional provider expenses for maternity care and delivery, including all ante partum, delivery, and postpartum care for mother and newborn as well as fertility services and termination of pregnancy. Expenses for medical or surgical complications of pregnancy should also be included in this section.

Maternity services include CPT codes:

Maternity Care/Delivery 59000-59899, 00857, 00995, 00850, 00946, 99150-51

Newborn Care: 99431-33, 99438-40, 54150 54160, 94652, 54000,
36450, 36510, 36660

Fertility Services: 58970-76, 89300-20, 89329, 89330

Line 34 - Other Specialists Expenses

Enter on this line the expenses for all other medical and surgical professional provider services, as well as consultations, and anesthesia services.

Other specialist services include CPT codes:

Anesthesia: 00100-01999

Surgery: 10040-58999, 60000-69979

Radiation Oncology: 77261-77799

Therapeutic Nuclear: 79000-7999

Medicine: 90780-90799, 90900-99199

Hospital Inpatient: 99221-99238

Consultations: 99241-99275

Emergency Care: 99281-99288

Critical Care: 99291, 99292, 99295-99297

Medicine: 90780-90799, 90900-99199

Lines 40 to 44 - Non-Facility Expenses

Enter on these lines, in the Total Column, the expenses for Non-Facility Expenses.

Line 40 - Pharmacy Expenses

Enter on this line the expenses for pharmacy services and pharmaceuticals that are not included in the inpatient or outpatient facility charges reported above.

Line 41 - Laboratory Expenses

Enter on this line the expenses for pathology and laboratory services that are provided by the pathologist or by technologists. This line should include only those expenses that are not included in the facility or professional expenses reported above. Expenses for surgical pathology services should be included in Line 34. Laboratory and Pathology services include CPT codes: 80002-88299, 89050-89399.

Line 42 - Durable Medical Equipment and Prosthetics

Enter on this line all expenses for the sale, rental, fitting, or testing of durable medical equipment or prosthetics that are **not** included in facility or professional expenses reported above.

Line 43 - Home Health Care

Enter on this line all expenses for services and supplies for home health care services. Home Health Care Services include CPT codes: 99341-99353.

Line 44 - Other Expenses

Enter on this line all expenses for non-facility supplies and services that are not already reported in Lines 40 to 43, including ambulance fees.

Lines 50 to 53 - Mental Health Expenses

Enter on these lines, in the Total Column, the expenses for Mental Health Services. Include all expenses for services and supplies provided in a psychiatric hospital or unit, or by a mental health provider other than treatment for substance abuse.

Psychiatric CPT codes, 90801-90899, are not separated by inpatient and outpatient services.

Lines 50 - Inpatient Facility Expenses

Enter on this line the facility expenses for all mental health inpatient services and supplies, including expenses for psychiatric units and facilities.

Line 51 - Outpatient Facility Expenses

Enter on this line the facility expenses for all mental health outpatient services and supplies, including centers and facilities for psychiatric day/night care, partial hospitalization, and outpatient psychiatric therapy.

Line 52 - Inpatient Professional Expenses

Enter on this line the professional expenses for all providers that perform inpatient mental health services, including psychiatrists, psychologists, psychiatric nurses, social workers, rehabilitation counselors, and other providers giving care in an inpatient mental health care setting.

Line 53 - Outpatient Professional Expenses

Enter on this line the professional expenses for all providers that perform outpatient or partial hospitalization mental health services, including psychiatrists, psychologists, psychiatric nurses, social workers, rehabilitation counselors, and other providers giving care in an outpatient mental health care setting.

Lines 60 to 63 - Substance Abuse Expenses

Enter on these lines, in the Total Column, the expenses for Substance Abuse.

Line 60 - Inpatient Facility Services

Enter on this line the facility expenses for all substance abuse inpatient services and supplies, including expenses for substance abuse units and facilities.

Line 61 - Outpatient Facility Services

Enter on this line the facility expenses for all substance abuse outpatient services and supplies, including centers and facilities for substance abuse day/night care, partial hospitalization, and outpatient treatment.

Line 62 - Inpatient Professional Services

Enter on this line the professional expenses for all providers that perform inpatient substance abuse services, including psychiatrists, psychologists, psychiatric nurses, social workers, rehabilitation counselors, and other providers giving care in an inpatient substance abuse care setting.

Line 63 - Outpatient Professional Services

Enter on this line the professional expenses for all providers that perform outpatient or partial hospitalization substance abuse services, including psychiatrists, psychologists, psychiatric nurses, social workers, rehabilitation counselors, and other providers giving care in an outpatient substance abuse care setting.

Column 2 - Capitated Expenses/Related EntityLines 10 through 63

Enter on each applicable line all the expenses paid under a capitated arrangement to a related entity, as defined in COMAR 10.37.12(B)(4). Include salaries, expenses, and related benefits of employees who provide direct medical services to patients. Do not include the cost of utilization review, case management, health education, medical director or related services.

Column 3 - Capitated Expenses/Unrelated EntityLines 10 through 63

Enter on each applicable line all the expenses paid under a capitated arrangement to an unrelated entity.

Column 4 - Fee for Service Expenses/In - NetworkLines 10 through 63

Enter on each applicable line all the expenses paid on a fee for service basis to providers who are members of the reporting entity's provider network.

Column 5 - Fee for Service/Out of NetworkLines 10 through 63

Enter on each applicable line all the expenses paid on a fee for services basis to providers located in the network area, but which are not members of the reporting entity's provider network.

Column 6 - Fee for Service/Out of AreaLines 10 through 63

Enter on each applicable line all the expenses paid on a fee for service basis to providers located outside the reporting entity's network area.

Columns 1 through 6 - ExpensesLine 70 - Total Medical Costs

Enter on this line, in each column, the result of adding the expenses from lines 10 to 63. The sum of the entries in Columns 2 to 6, Line 70, should equal the entry in Column 1, Line 70.

Line 71 - Global Fee Costs

Enter on this line from Schedule AR3 the total "Global Fee" paid. (This line shall be utilized only when the reporting entity has a managed care capitation arrangement and a "Global Fixed Price" arrangement the results of which are both reported to the HSCRC. Other global fees should be allocated to a category on lines 10 to 63 using a reasonable approximation which does not understate or overstate the entry for any of the categories. The amounts should be placed in column 2 or column 3 as appropriate.)

Line 72 - Total Claim Costs

Enter on this line the sum of lines 70 and 71. This line represents the total direct costs associated with claims.

Lines 80 and 81 - Other ExpensesLine 80 - Administration Expenses

Enter on this line all other expenses including, but not limited to, expenses for utilization review, case management, member services, health education, financial management, claim processing, contract management and marketing.

Line 81 - Reinsurance Expenses

Enter on this line all expenses for reinsurance, including specific and aggregate stop-loss coverage premiums and capitation hold-backs.

Line 82 - Total Expenses

Enter on this line the sum of lines 72, 80 and 81.

Line 89 - Net Income (Loss)

Enter on this line the difference between line 4, Total Income, and Line 82 Total Expenses.

Schedule AR-2 - Capitation Utilization Report 1.50Overview 1.51

Schedule AR-2 is provided to facilitate the reporting of utilization information associated with capitation arrangements on a calendar quarter and on an annual basis. Round the entries in columns 2 and 3 to 2 decimal places, e.g., $10,241 / 7,564 = 1.35$.

The entries in lines 10 to 63 should be reported in a manner consistent with the expenses reported in Schedule AR-1.

Detailed Instructions 1.52Heading SectionHospital Name and Number Line

Enter on this line the complete name of the hospital responsible to ensure that this information be filed. In addition, enter on this line the number assigned to the responsible hospital. The assigned number corresponds to the last 4 digits of the responsible hospital's Medicare Provider Number, e.g., 0099.

Reporting Entity Name Line

Enter on this line the complete name of the entity reporting the information.

Payer/Contract Line

Enter on this line the complete name of the payer that has entered into the capitation arrangement with the reporting entity. In addition, enter on this line the contract number or other designation given the capitation arrangement for which this data is report.

Proceeding Number

Enter on this line the proceeding number of the Alternative Method of Rate Determination Application approved.

Period Ending Line

Enter on this line the period for which this information is reported, e.g., 07/96 - 9/96.

Contact Person

Enter on this line the name of the person responsible for filling in this schedule.

Telephone Number

Enter on this line the telephone number of the person responsible for filling in this schedule.

Column 1 - Number of Units of Service

Describe any units reported that differ from those prescribed in these instructions.

Lines 10 to 14 - Inpatient Facility Units of Service

Enter on each applicable line the appropriate number of inpatient days.

Lines 20 to 23 - Outpatient Facility Units of Service

Enter on each applicable line the appropriate number of outpatient units of service.

Lines 30 to 34 - Professional Services Units of Service

Enter on the applicable line the appropriate number of professional units of service.

Lines 40 to 44 Non-Facility Units of Service

Enter on each applicable line the appropriate number of non-facility units of service.

Lines 50 to 53 Mental Health Units of Service

Enter on each applicable line the appropriate number of mental health units of service.

Lines 60 to 63 Substance Abuse Units of Service

Enter on each applicable line the appropriate number of substance abuse units of service.

Lines 90 to 93 Inpatient Admissions

Enter on the applicable line the appropriate number of admissions.

(Enter the number of admissions which correspond to the patient days reported on the appropriate prior lines of the schedule. That is, admissions on Line 90 correspond to patient days on Line 50; admissions on Line 91 correspond to patient days on Line 60; admissions on Line 92 correspond to patient days on Lines 10 to 13 and admissions on Line 93 correspond to patient days on Line 14.)

Column 2 - Average Unit costLines 10 to 63

Enter on each applicable line the result of dividing the total cost, as reported in Column 1 of Schedule AR-1, by the total number of units of service on the appropriate line in Column 1 of this schedule, Schedule AR-2.

Column 3 - Number of Units Per Member Per MonthLines 10 to 63

Enter on each applicable line the result of dividing the total units of service as reported in Column 1 of this schedule, Schedule AR-2, by the number of Member Months as reported on Line A of Schedule AR-1.

Schedule AR-3 - Global Price Revenue Report 1.60Overview 1.61

Schedule AR-3 is provided to facilitate the reporting of revenue and volume information associated with global price arrangements on a calendar quarter and on an annual basis.

Round the entries in Columns 4, Hospital Changes, 5 Global Payment and 6 Difference to 1 decimal place (nearest hundred) e.g., 66,428.93 is entered as 66.4.

Detailed Instructions 1.62Heading SectionHospital Name and Number Line

Enter on this line the complete name of the hospital responsible to ensure that this information be filed. In addition, enter on this line the number assigned to the responsible hospital. The assigned number corresponds to the last 4 digits of the responsible hospital's Medicare Provider Number, e.g., 0099.

Reporting Entity Name Line

Enter on this line the complete name of the entity reporting the information.

Payer/Contract Line

Enter on this line the complete name of the payer that has entered into the capitation arrangement with the reporting entity. In addition, enter on this line the contract number or other designation given the capitation arrangement for which this data is reported.

Proceeding Number

Enter on this line the proceeding number of the Alternative Method of Rate Determination Application approved.

Period Ending Line

Enter on this line the date on which the calendar quarter for which this information was reported ended, e.g., 07/96 - 0/96.

Contact Person

Enter on this line the name of the person responsible for filling in this schedule.

Telephone Number

Enter on this line the telephone number of the person responsible for filling this schedule.

Columns 1 - DRG/ProcedureLines 1 through 22

Enter into this column on separate lines the appropriate DRG or procedure, as delineated in the global price contract or arrangement.

Column 2 - Number of CasesLines 1 through 22

Enter on each applicable line the appropriate number of cases for the period.

Column 3 - Number of DaysLines 1 through 22

Enter on the applicable line the total number of inpatient days associated with the cases recorded in column 2.

Column 4 - Hospital ChargesLines 1 through 22

Enter on the applicable line the total HSCRC regulated charges, both inpatient and outpatient, associated with the cases as reported in column 1.

Column 5 - Global PaymentLines 1 through 22

Enter on the applicable line the total global payments for medical services provided under the global price contract or arrangement for the cases in column 1. Medical services may include, but not be limited to, inpatient and outpatient hospital services as well as physicians' professional services.

Column 6 - DifferenceLines 1 through 22

Enter on the applicable line the result of subtracting the Hospital Charges in Column 4 from the Global Payments in Column 5.

Columns 2, 3, 4, 5 and 6Lines 23 - Totals

Enter on this line in the appropriate column the sum of lines 1 through 22. This line represents the total number of cases, the total number of patient days, the total hospital charges, the total global payments and the total difference between the global payments and the hospital charges

Schedule CSS – Supplemental Schedule 1.70

Overview 1.71

This schedule is provided to report monthly compliance with HSCRC approved rate orders for hospitals with Medical/Surgical Supplies and Drugs listing approved levels of overhead for the rate year.

Detailed Instructions 1.72

Institution Name Line Enter on this line the complete name of the reporting hospital.

Institution Number Line Enter on this line the number assigned to the reporting hospital. The assigned number corresponds the last 4 digits of the reporting hospital's Medicare Provider number, e.g., 0099. For a list of Institution Numbers refer to Appendix B.

Rate Period Beginning Line: Enter on this line the beginning month of the rate period for which the data is reported, e.g., 05/93.

Rate Period Ending Line: Enter on this line the ending month of the rate period for which the data is reported, e.g. 04/94.

Line A – Invoice Cost Rate Year to Date:

Enter on this line for each revenue center the invoice cost for the rate period reported. For example, if the hospital's latest rate increase was February 1, 1996 and the report includes data through the month ended June 30, 1996, the rate period would include the invoice cost for the period from February 1, 1996 through June 30, 1996.

Round entries to the nearest dollar, e.g., \$9,999.99 is reported as \$10,000.

Line B – Mark Up

Enter on this line for each revenue center the approved mark-up for the rate period as it appears on the applicable rate order.

Line C – Invoice Cost with Mark-up

Enter on this line for each revenue center the result of multiplying the invoice cost, line A, by the approved mark-up, line B.

Round entries to the nearest dollar, e.g., \$9,999.99 is reported as \$10,000.

LINE D - GROSS REVENUE RATE YEAR TO DATE:

Enter on this line for each revenue center the gross patient revenue for the rate period reported.

Round entries to the nearest dollar, e.g., \$9,999.99 is reported as \$10,000.

LINE E - OVERHEAD COLLECTED:

Enter on this line for each revenue center the result of subtracting Invoice Cost with Mark-up, line C, from Gross Patient Revenue, line D.

LINE F - APPROVED OVERHEAD:

Enter on this line for each revenue center the approved overhead for the rate period as it appears on the applicable rate order.

LINE G - MONTHS OF RATE YEAR:

Enter on this line for each revenue center the number of months in the rate period reported. For example, if the rate period reported includes data from February 1, 1996 through June 30, 1996, the number of months in the rate year are five (5).

LINE H - APPROVED OVERHEAD FOR PERIOD:

Enter on this line for each revenue center the result of multiplying Approved Overhead, line F, by Months in Rate Year, line G, divided by 12.

Round entries to the nearest dollar, e.g., \$9,999.99 is reported as \$10,000.

LINE I - OVERHEAD VARIANCE:

Enter on this line for each revenue center the result of subtracting Approved Overhead, line H, from Overhead Collected, line E.

SCHEDULE DOC - DAY/BEDS OVER CAPACITY 1.80Overview 1.81

Schedule DOC is provided to enable each hospital to report the dates and number of beds that exceeded the hospital's licensed capacity on each of those days for the reporting period. Where a hospital has exceeded its total licensed capacity, the number of patients/beds in excess, by major service type, is also reported.

Detailed Instructions 1.82

Heading Section

Institution Name Line

Enter on this line the complete name of the reporting hospital.

Institution Number Line

Enter on this line the number assigned to the reporting hospital.

Month Ending Line

Enter on this line the month for which the data is reported. Data for the month of January 2001 would be entered as 01312001.

Column 1 - Dates

Lines 1 to 31

Enter the date(s) in which the hospital was over its total licensed capacity. January 1, 2001 would be entered as 01012001.

Column 2 - Total Beds

Lines 1 to 31

Enter the number of beds by which the hospital was over its licensed capacity.

Columns 3 - 6

Lines 1 to 31

Enter the number of beds for each service type the hospital exceeded its licensed capacity. MSG includes medical, surgical, gynecology, intensive care, definitive observation, burn, trauma, and oncology. Do not report nursery, neonatal, chronic, or rehabilitation services on this form.

Column 1 - Total

Line 32

Enter on this line in this column the total number of days the hospital was over its licensed capacity.

Columns 2 - 6 Total

Line 32

Enter on this line, in each applicable major service column, the result of adding lines 1 through 31.

SCHEDULE MTC - INCREMENTAL MIEMMS
REQUIREMENTS FOR TRAUMA HOSPITALS

1.90

Overview

1.91

Schedule MTC is provided to enable hospitals with designated trauma centers (Johns Hopkins Hospital, Johns Hopkins Bayview Medical Center, Memorial Hospital of Cumberland, Peninsula Regional Medical Center, Prince George's Hospital Center, Sinai Hospital, Suburban Hospital, and Washington County Hospital) to report the incremental trauma costs incurred to meet the Maryland Institute for Emergency Medical Services Systems (MIEMMS) regulatory requirements. Such incremental costs are the costs associated with operating a hospital with a designated trauma center that are over and above the costs normally associated with hospitals that do not have a designated trauma center. These incremental costs consist of the costs associated with: a Trauma Director, a Trauma Department, Trauma Protocol, Specialized Trauma Staff, Education and Training, and Special Equipment included in the costs of the Emergency Department, as reported on Schedule D 18. The reporting schedules for these incremental trauma costs consist of a summary schedule and six supplementary schedules.

Detailed Instructions

1.92

Heading SectionInstitution Name Line

Enter on this line the complete name of the reporting hospital.

Institution Number Line

Enter on this line, the number assigned to the reporting hospital located in Appendix B. The assigned number corresponds to the last 4 digits of the reporting hospital's Medicare Provider Number, e.g., 0099.

Base Year Line

Enter on this line, the year for which the base year data is reported, e.g., 06-04.

Instructions for Supplementary MTC Schedules
Supplementary Schedule A - Trauma Director

The purpose of this schedule is to provide detailed cost information associated with the Trauma Director incurred in the base year.

Line A - Column 1

Report the salary costs incurred by the Hospital for the Trauma Director in the base year.

Lines B through F - Column 1

Report the other, i.e., miscellaneous costs incurred by the Hospital associated with the Trauma Director.

Line G - Column 1

Report the sum of lines A through F.

Supplementary Schedule B - Trauma Department

The purpose of this schedule is to provide detailed cost information for the Trauma Coordinator and associated costs incurred in the base year.

Line A - Column 1

Report the salary and fringe benefits for the Trauma Coordinator in the base year.

Line B - Column 1

Report the salary and fringe benefits for the Trauma Assistant in the base year.

Line C - Column 1

Report the salary and fringe benefits for the Trauma Registrar(s) in the base year.

Line D - Column 1

Report the costs for technical and professional fees for the Trauma Committee incurred in the base year.

Line E - Column 1

Report the costs for dues and licenses incurred in the base year.

Line F - Column 1

Report the costs for travel, registration for courses and seminars incurred in the base year.

Line G - Column 1

Report the costs incurred by the Hospital for other, i.e., miscellaneous items utilized by the Trauma Department in the base year.

Line H - Column 1

Report the sum of lines A through G.

Supplementary Schedule C - Trauma Protocol

The purpose of this schedule is to provide detailed information associated with the incremental cost of staff who respond to trauma patients as opposed to normal Emergency Department patients.

Lines A through I - Column 1

Report by job category the costs incurred by the Hospital for the time of staff, who responds to trauma cases, spent on trauma cases in the base year.

Line J - Column 1

Report the sum of lines A through I.

Supplementary Schedule D - Specialized Trauma Staff

The purpose of this schedule is to provide the costs incurred by the Hospital in the base year for additional non-physician staffing in various departments associated with trauma.

Lines A - E - Column 1

Report the salary and fringe benefits incurred by the Hospital in the base year for additional non-physician staff in various departments.

Line F - Column 1

Report the sum of lines A through E.

Supplemental Schedule E - Education and Training Costs

The purpose of this schedule is to report costs incurred by the Hospital in the base year of the incremental costs of orientation, education, and training specifically required for trauma personnel incurred by the Hospital in the base year.

Lines A through E - Column 1

Report the costs incurred by the Hospital in the base year associated with the orientation, education, and training specifically required for trauma personnel.

Line F - Column 1

Report the sum of lines A through E.

Supplementary Schedule F - Specialized Equipment

The purpose of this schedule is to enable hospitals to report the annual depreciation of equipment and cost of technology needed to support the trauma center incurred by the Hospital in the base year.

Lines A through F - Column 1

Report the annual depreciation of equipment and cost of technology incurred by the Hospital in the base year.

Line G - Column 1

Report the sum of lines A through F.

Summary Schedule - Total Incremental MIEMMS Requirements CostsLines A through F - Column 1

Report the total incremental MIEMMS costs incurred by the Hospital in the base year as reported on supplementary schedules A through F.

Line G - Column 1

Report the sum of lines A through F.

Schedules SBC I & II – Standby Costs Trauma Physicians 2.0Overview 2.01

Schedules SBC I & II are provided to enable hospitals with designated trauma centers, (Johns Hopkins Hospital, Johns Hopkins Bayview Medical Center, Memorial Hospital of Cumberland, Peninsula Regional Medical Center, Prince George's Hospital Center, Sinai Hospital, Suburban Hospital, and Washington County Hospital) to report the standby costs of trauma physicians, i.e., Trauma Surgeons, Orthopedic Surgeons, Neurosurgeons, and Anesthesiologists, included in the costs of the Emergency Department, Schedule D – Line D18. Trauma physicians' standby costs are defined as the cost generated as a result of the necessity to have the physical presence of a trauma physician, under a formal arrangement, to render services to trauma patients. These physicians must be on the hospital premises in reasonable proximity of the Emergency Department or trauma center and may not be "on-call."

Use Schedule SBC I for physician standby costs reimbursed under Hourly or Salary Based Arrangements. Use Schedule SBC II for physician standby costs reimbursed under Contract Based/Minimum Guarantee Arrangements. Do not disclose the name of physicians or physician groups providing standby services. Assign each physician or physician group a number or a letter.

Detailed Instructions for Schedule SBC I and SBC II 2.02Heading SectionInstitution Name Line

Enter on this line the complete name of the reporting hospital.

Institution Number Line

Enter on this line the number assigned to the reporting hospital located in Appendix B. The assigned number corresponds to the last 4 digits of the reporting hospital's Medicare Provider Number, e.g., 0099.

Base Year Line

Enter on this line, the year for which the base year data is reported, e.g., 06–04.

Instructions for Schedule SBC I - Hourly or Salary Based Arrangements

Sections A, B, and C - Lines 1 and 2Column 1 - Total Trauma Hours

Report the total number of hours each physician or physician group provided under a formal arrangement with the trauma center for availability, supervision and administrative services directly related to trauma in the base year. This amount shall be the sum of the "availability hours" column #2 and the "supervision and administration hours" column #3.

Column 2 - Availability Hours

Report the total number of hours each physician or physician group provided under a formal agreement with the trauma center for availability services in the base year. Availability services require the physical presence of the trauma physician in the hospital to render trauma services to patients when and as needed. The physician must be on the hospital premises within reasonable proximity to the trauma center. "On-call" hours and hours for which the physician or the hospital otherwise received reimbursement should not be reported in this column. **Do not include hours that the physician spends treating patients, i.e., providing billable Part B professional services to individual patients.**

Column 3 - Supervision and Administrative Hours

Report the total number of hours each physician or physician group provided supervision and administrative services to the trauma center under a formal arrangement in the base year. "On-call" hours and hours for which the physician or the hospital otherwise received reimbursement should not be reported in this column.

Column 4 - Payments for Availability

Report the total actual payments made to each physician or physician group under a formal arrangement to provide availability services to the trauma center in the base year. Payments for "on-call" services should not be reported in this column. Payments reported in this column shall be reduced by any reimbursement amounts the physician or hospital otherwise received for the provision of availability services to the trauma center.

Column 5 - Payments for Supervision and Administration

Report the total actual payments made to each physician or physician group under a formal arrangement for supervision and administration services to the trauma center in the base year. Payments for "on-call" services should not be reported in this column. Payments reported in this column shall be reduced by any reimbursement amounts the physician or hospital

otherwise received for the provision of supervision and administration services to the trauma center.

Column 6 - Percent Inpatient

Report the percent of all trauma cases at the trauma center reported on the State Trauma Registry which results in an inpatient stay.

Column 7 - Percent Outpatient

Report the percent of all trauma cases at the trauma center reported on the State Trauma Registry which does not result in an inpatient stay.

Column 8 - Professional Organization Membership

Report the total membership fees paid by the hospital on behalf of each physician or physician group for membership in trauma-related professional organizations in the base year.

Column 9 - Continuing Medical Education Costs

Report the total amount paid on behalf of each physician or physician group for required trauma-related continuing medical education in the base year.

Column 10 - Malpractice Insurance

Report the total premiums paid by the hospital on behalf of each physician or physician group for the provision of trauma services in the base year.

Column 11 - Total Trauma Standby Costs

Report the total of column #4, Payments for Availability, column #5 Payments for Supervision and Administration, column #8, Professional Organization Membership, column #9, Continuing Medical Education Costs, and column 10, Malpractice Insurance.

II. Instructions for SBC II - Contract Based/Minimum Guarantee Arrangements

Sections A, B, and C - Lines 1 and 2

Column 1 - Total Trauma Hours

Report the total number of hours each physician or physician group provided under a formal arrangement with the trauma center for availability, supervision and administrative services

directly related to trauma in the base year. This amount shall be the sum of the "availability hours" column #2 and the "supervision and administration hours" column #3.

Column 2 - Availability Hours

Report the total number of hours each physician or physician group provided under a formal agreement with the trauma center for availability services in the base year. Availability services require the physical presence of the trauma physician in the hospital to render trauma services to patients when and as needed. The physician must be on the hospital premises within reasonable proximity to the trauma center. "On-call" hours and hours for which the physician or the hospital otherwise received reimbursement should not be reported in this column. ***Do not exclude* hours that the physician spends treating patients, i.e., providing billable Part B professional services to individual patients.**

Column 3 - Supervision and Administrative Hours

Report the total number of hours each physician or physician group provided supervision and administrative services to the trauma center under a formal arrangement in the base year. "On-call" hours and hours for which the physician or the hospital otherwise received reimbursement should not be reported in this column.

Column 4 - Minimum Guarantee Amount

Report the total amount of charges billed (or payments received) for physicians professional services to individual patients guaranteed to the physician under the arrangement with the hospital in the base year.

Column 5 - Payments for Supervision and Administration

Report the total actual payments made to each physician or physician group under a formal arrangement for supervision and administration services to the trauma center in the base year. Payments for "on-call" services should not be reported in this column. Payments reported in this column shall be reduced by any reimbursement amounts the physician or hospital otherwise received for the provision of supervision and administration services to the trauma center.

Column 6 - Percent Inpatient

Report the percent of all trauma cases at the trauma center reported on the State Trauma Registry which resulted in an inpatient stay in the base year.

Column 7 - Percent Outpatient

Report the percent of all trauma cases at the trauma center reported on the State Trauma Registry which did not result in an inpatient stay in the base year.

Column 8 - Professional Organization Membership

Report the total membership fees paid by the hospital on behalf of each physician or physician group for membership in trauma-related professional organizations in the base year.

Column 9 - Continuing Medical Education Costs

Report the total amount paid on behalf of each physician or physician group for required trauma-related continuing medical education in the base year.

Column 10 - Malpractice Insurance

Report the total premiums paid by the hospital on behalf of each physician or physician group for the provision of trauma services in the base year.

Column 11 - Total Trauma Standby Costs Incurred by Hospital

Report the total of column #4, Minimum Guaranteed Amount, column #5 Payments for Supervision and Administration, column #8, Professional Organization Membership, column #9, Continuing Medical Education Costs, and column #10 Malpractice Insurance.

Column 12 - Physicians' professional Services Billed (or Payments Received)

Report the total amount of charges billed (or payments received) for physician professional services to individual patients as specified in the arrangement with the hospital.

Schedule AHA-R AHA/HSCRC Reconciliation 2.1Overview 2.11

Schedule AHA-R is provided to enable hospitals to provide a reconciliation of the financial data associated with hospital activities that are reported to the American Hospital Association (AHA) for its Annual Survey and subsequently published in its publication Hospital Statistics. Reconciliation is necessary because the definition and the scope of hospital activities reported to the American Hospital Association for its Annual Survey differs from that reported to the HSCRC in its Annual Report. The AHA-R schedule reconciles the two sets of data.

Column 3 of the AHA-R Schedule, Total AHA Facility Survey, should agree with the consolidated financial statements of the facility or, if applicable, with the facility's component of its parent corporation's audited financial statements. Therefore, the AHA-R Schedule begins with the reporting of the Total column of the RE Schedule (regulated and unregulated data) and provides a column to accommodate the financial data for reconciling items, as well as a column for eliminating entries. In order to develop data for the hospital unit of the facility, as required in the AHA Survey, the data associated with Nursing Home Units (which includes all sub-acute hospital inpatient services hospital based or not), are removed from the Total Facility data.

Detailed Instructions 2.12Hospital Name Line

Enter on this line, the complete name of the reporting hospital.

Hospital Number Line

Enter on this line, the number assigned to the reporting hospital located in Appendix B. The assigned number corresponds to the last 4 digits of the reporting hospital's Medicare Provider Number, e.g., 0099.

Reporting Period

Enter on this line, the year for which the base year is reported, e.g., 06-04.

Column 1 - RE Schedule

Enter on each line in this column the amount from RE Schedule Column 3, Total, for each referenced line in the source column.

Column(s) 2 - Eliminating Entries & Reconciling Items

Enter on each appropriate line the amounts applicable to Eliminating Entries and Reconciling Items. Provide a detailed description of all Reconciling Items.

Column 3 - Total Facility AHA Survey

Enter in this column on each line the sum of column 1, RE Schedule, and column(s) 2 Eliminating entries and Reconciling Items.

Column 4 - AHA Nursing Home Unit Facility

Enter in this column on these lines the revenues, expenses and admissions of AHA defined Nursing Home Units.

Column 5 - AHA Hospital Unit

Enter on these lines in this column the result of subtracting column 4, AHA Nursing Home Unit Facility from column 3, Total Facility AHA Survey

Schedule ADMN – Admissions Denied for Medical Necessity 2.2

Overview 2.21

Schedule ADMN is provided to enable hospitals to report cases where an admission has been denied for lack of medical necessity.

Detailed Instructions 2.22

Heading Section

Institution Name Line

Enter on this line the complete name of the reporting hospital.

Institution Number Line

Enter on this line the six digit provider number assigned by Medicare to the reporting hospital, e.g., 21009.

Quarter Ending Line

Enter on this line the data period being reported. 0610

Column 1 Medical Record Number

Enter on this line the unique medical record number assigned by the hospital for the patient's medical record. The unique medical record number is to be assigned permanently to the patient and may not change regardless of the number of admissions for that particular patient during the patient's lifetime.

Column 2 - Admission Date

Enter on this line the month, day, and year of the patient's admission to the hospital. For example, April 4, 1992, is entered as 04041992 (mm/dd/yyyy).

Column 3 - Total Charges Billed

The full charges for all services provided to the patient shall be reported. These charges do not include Part B physician charges or charges not regulated by the Health Services Cost Review Commission (for example, telephone service, television charges, or private duty nursing charges).

Save file name as admdeny00##_qeyy.xls where 00xx is the hospital number; qe is quarter ending month; and yy is the calendar year. Submit electronic file to DeniedAdmissions@hscrc.state.md.us

SCHEDULE IRS – Intern and Resident Survey 2.3OVERVIEW 2.31

Schedule IRS is provided to allow each hospital to report the Intern, Resident, and eligible Fellow, data necessary for the Graduate Medical Education (GME) adjustment to the Reasonableness of Charges (ROC) and the Inter-hospital Cost Comparison (ICC) methodologies of the Commission.

(An eligible Fellow is a physician in a program of graduate medical education accredited by the Accreditation Council for Graduate Medical Education.)

The survey date is the first Tuesday after Labor Day. The report is due on January 15th of each year.

The form is an excel file available on the Commission’s website for download. Completed surveys are emailed to nduka.udom@maryland.gov.

Detailed Instructions 2.32

Column 1 – Hospital ID – Enter the hospital’s Medicare provider number, i.e., 0099.

Column 2 – Program -Use the drop down box to select the program the trainee is enrolled in.

Column 3 – Description of “Other” – Describe the program the trainee is enrolled in if other is selected in column 2.

Column 4 – Intern, Resident, or Fellow – Use the drop down box to select the appropriate status of the trainee.

Column 5 – Last Name – Enter the trainee’s last name.

Column 6 – First Name – Enter the trainee’s first name.

Column 7 - Social Security Number – Enter the trainee’s social security number.

Column 8 – Years Completed – Enter the number of years in the program the trainee has completed.

Column 9 – Previous Program – Use the drop down box to select the previous program the trainee was enrolled in.

Column 10 - Description of "Other" – Describe the program the trainee is enrolled in if other is selected in column 9

Column 11 - Years Completed in Previous Program– Enter the number of years in the program the trainee completed in the previous program.

Column 12 – Form of Payment – Use the drop down box select the form of payment for the trainee.

Schedule DCFA – Debt Collection/Financial Assistance Report 2.4

Overview 2.41

Schedule DCFA is provided for hospitals to report specific information on their debt collection and financial assistance processes.

The report is due 120 days after the end of each hospital's fiscal year.

Detailed Instructions 2.42

Attach the hospital's policies and procedures for assigning a debt to a collection agent for collection, and for compensating such collection agent for services rendered. (PDF format required for electronic submission)

Attach a list of the documentation requirements utilized by the hospital for individuals to qualify for financial assistance. (PDF format required for electronic submission)

Heading Section

Hospital Name Line

Enter on this line the complete name of the reporting hospital.

Hospital Number Line

Enter on this line the six digit provider number assigned by Medicare to the reporting hospital, e.g., 0099.

Reporting Period

Enter on this line the fiscal year being reported, e.g., FY 2010.

Line 1 a-h - Collection Agency Name

Enter on each line a-h, as needed, the name(s) of any collection agent(s) used during the reported fiscal year.

Line 2 i – Number of Liens

Enter on this line the number of liens placed on residences during the reported fiscal year.

Line 3 j – Number of Extended Payment Plans

Enter on this line the number of extended payment plans exceeding 5 years established with patients during the reported fiscal year.

Line 4 k – Number of Applications for Financial Assistance Received

Enter on this line the number of applications for financial assistance received from patients during the reported fiscal year.

Line 5 i – Number of Applications for Financial Assistance Approved

Enter on this line the number of applications for financial assistance approved during the reported fiscal year.

Save file name as DCFA####_FYxx.xls where #### is the hospital number and xx is the calendar year.

Schedule SFI – Non-Operating Revenue and Expenses 2.5

Overview 2.51

Schedule SFI is provided to enable hospitals to report detailed information on Non-Operating Revenue and Expenses and Other Significant Financial Information in a standard format. The SFI schedule is to be submitted with Schedules FSA and FSB, Financial Statement Summary monthly or quarterly as applicable and as part of the Annual Report of Revenues, Expenses, and Volumes.

Detailed Instructions 2.52

To collect additional detail of non-operating revenue and expenses the format of the detail is as follows:

Line A – Enter on this line, Excess (Deficit) Operating Revenue over Operating Expenses, the amount from RE schedule line T, column 3.

Line B-1 – Enter on this line, Contribution (Unrestricted), - All unrestricted contributions including contributions previously restricted where the restriction was met.

Line B-2 – Enter on this line, Interested and Investment Income, - dividends and interest, excluding investment income on temporarily and permanently restricted investments.

Line B-3 – Enter on this line, Investment Gains/Losses Realized, - realized gains or losses on sale of investments, excluding realized gains or losses on temporarily and permanently restricted investments.

Line B-4 – Enter on this line, Investment Gains/Losses Unrealized, - unrealized gains on securities held in trading portfolio, excluding unrealized gains or losses on temporarily and permanently restricted investments.

Line B-5 – Enter on this line, Swap Agreements Gains/Losses Realized, - all settlement payments received or made in relation to non-qualifying swap agreements (non-qualifying for hedging for accounting treatment purposes) as well as change in fair market value of non-qualifying swap agreements.

Line B-6 – Other (Specify)

Line B-7 – Enter on this line the result of adding lines T, Excess (Deficit) Operating Revenue over Operating expenses, U1, Contributions (Unrestricted), U2, Interest and Investment Income, U3, Investment Gains/Losses Realized, U4, Investment Gains/Losses Unrealized, U5, Swap Agreements Gains/Losses Realized and V, Other.

Line C – Enter on this line, Swap Agreements Gains/ (Losses) Unrealized, – all adjustments related to the fair market value of a qualifying swap agreement (qualifying for hedging for accounting treatment purposes).

Line D – Enter on this line, Collateral Received / (Posted) – Swap Agreements.

Line E – Enter on this line, Retirement of Debt – Gains/(Losses), – all gains or losses related to the retirement, refinancing, or early extinguishment of debt including write-offs of deferred financing costs and prepayment of interest costs on funds placed in escrow.

Line F - Enter on this line, Pension Adjustments – Defined Benefit Plans, – the change in the funded status of pension and other post retirement plans.

Line G – Enter on this line, Other (Specify), Examples could include: contributions of capital, changes in fair value of investments for available for sale portfolio, etc.

Line H Total – Enter on this line the result of adding lines C, Swap Agreements Gains/(Losses) Unrealized, line D Collateral Received/(Posted), line E Retirement of Debt – Gains/(Losses), line F Pension Adjustments – Defined Benefit Plans, and line G Other (Specify)

UCC WRITE-OFFS REPORT 2.6Overview 2.61

This report enables hospitals to provide documentation on charity and bad debt write-offs and recoveries for REGULATED HOSPITAL SERVICES. Do not include write-offs for unregulated services. This information will assist the Commission in determining the sources of uncompensated care.

Your hospital's Write-Offs Report must be reconciled to charity and bad debts reported on Annual Report Schedule RE. We recognize that there are timing differences between write offs and accrual based accounting, and there may be reconciling differences.

The Write-Offs Report is to be submitted 30 days after the end of each calendar quarter.

The report may be considered late or not filed if the format prescribed is not followed to file this data. Please be sure that you have downloaded the most current Excel template for reporting the Uncompensated Care Write-Off Report.

Detailed Instructions 2.62File Name

Upon submitting the initial file via Repliweb, the file name should include the Hospital's 6-digit Medicare I.D. Number as the main identifier, the reporting period, and the report name (e.g. 210001_FY15Q3_UCC.xlsx).

When submitting a revised file, it is imperative that the revision number is specified with each revised submission. It must not be named identical to the original file. (e.g. 210001_FY15Q3_UCCREV1, 210001_FY15Q3_UCCREV2, etc.)

Heading Section

The formatting must not be changed. It is contained in Rows 1 through 9 Columns A through F. Please do not enter Write-Off Data above Row 10.

Institution Name Line

Row 4, Column B. Enter in this cell the complete name of the reporting hospital.

Institution Number Line

Row 5, Column B. Enter in this cell the Hospital's 6-digit Medicare I.D. number. Do not enter hyphens, dashes or quotation marks. Example: Meritus Medical Center would be entered as 210001. Please see attached list of hospital numbers for your reference.

Period

Row 4, Column E. Enter the 4 digit Fiscal Year (based on a July – June Schedule -2015) and the Quarter number (Q1=July-Sept, Q2=Oct-Dec, Q3=Jan-Mar, Q4=Apr-Jun). Example: January-March 2015 should be recorded as: 2015Q3

Reporting Section

This section begins with Row 10. Do not record Write-Off Data above Row 10. Do not include breaks for months (e.g., January, February) or summary lines (e.g., Sub Total, Grand Total). All data should be recorded on one worksheet -do not use a single worksheet for each month of the quarter.

Utilizing one line for each write-off (Charity, Bad Debt, or Recovery) provide the following information for each patient account with services written off to charity care, bad debt, or a patient account with funds recovered by your hospital in the calendar quarter:

Col. 1 Date of service – Enter in Column A from Row 10 down as needed – the date of service, e.g., date of admission or date of service for outpatient accounts. This must be a valid single date of service in m/d/yy, e.g., 1/1/15 or 1/25/15. (Do not enter in text format. Do not include a grouping of dates e.g., 1/1/15-1/10/15). If the write-off is for more than one admission or outpatient visit, enter the date of the most recent service.

Col. 2 Patient Account Number – Enter in Column B from Row 10 down as needed – the patient account number for the service being written off. If this is a recovery recorded as a group, please enter “group” for patient account number.

Col. 3 Total Amount Billed – Enter in Column C from Row 10 down as needed – the total amount of charges billed for this inpatient admission or outpatient visit. The total amount billed should never change. It should always be reported as the original amount billed. This must be entered as a positive number.

Col. 4 Charity, Bad Debt, or Recovery – Enter in Column D from Row 10 down as needed – Whether the amount of write-off is to Charity, Bad Debt or Recovery. Please use one of the three types as written: Charity, Bad Debt, or Recovery. Do not include any other information in Column D.

Col.5 Amount of Write-Off or Recovery – Enter in Column E from Row 10 down as needed – The total amount of the indicated type of write-off for Charity or Bad Debt. If the account is a recovery and a portion of the account was written off to both Charity and Bad Debt, please use a separate line to record the amount written off to Charity and Bad Debt. Please enter the write-off amount as a positive number. Recovery amounts should be entered as negative numbers.

Reversals: If a reversal of a write-off occurs, the write-off reversal should be recorded as a negative number in Col. 5 Amount of Write-Off or Recovery. (e.g., if an amount was written off to Bad Debt for \$100.00, and more information is received to then classify the amount as Charity, a (-\$100) would be entered for Bad Debt, and the Charity would be reported as instructed above for Col. 5.

Col. 6 Expected Payer – Enter in Column F from Row 10 down as needed – The Expected Primary Payer Code (excerpted from the FY2015 Maryland Hospital Inpatient Data Submission Elements and Formats, Data Item 21) as follows:

- 01 = Medicare
- 02 = Medicaid FFS Only and Pending Medicaid
- 03 = Title V
- 04 = Blue Cross
- 05 = Commercial Insurance, Other than Blue Cross
- 06 = Other Government Program
- 07 = Workmen's Compensation
- 08 = Self Pay
- 09 = Charity (Patient was not charged for care)
- 10 = Other
- 11 = Donor
- 12 = HMO
- 14 = Medicaid HMO
- 15 = Medicare HMO
- 16 = Blue Cross – National Capital Area
- 17 = Blue Cross – Other State (Non-MD)
- 18 = International Insurance
- 99 = Unknown

DENIALS REPORT

2.7

Overview

2.71

The HSCRC is collecting data on hospital services for which third party payers refused payment and the payment was written off as a denial. This information will assist the Commission in understanding the prevalence of and justification for denials. The Commission will use the information to promote care processes and practices that will reduce denials.

Your hospital's Denials Reports should be reconciled to denials reported on Annual Report Schedule RE. If there are recoveries in the reporting period, they should be netted against the denials. We only want to see the summary line.

The Denials Report is to be submitted 30 days after the end of each calendar quarter.

Detailed Instructions

2.72

File Name

Upon submitting the initial file via Repliwab, the file name should include the Hospital's 6-digit Medicare I.D. Number as the main identifier, the reporting period, and the report name (e.g. 210001_Denials_FY15Q3.xlsx).

When submitting a revised file, it is imperative that the revision number is specified with each revised submission. It must not be named identical to the original file. (e.g. 210001_Denials_FY15Q3_REV1 210001_Denials_FY15Q3_REV2, etc.)

Heading Section

The formatting must not be changed. The header information is contained in Rows 1 through 9 Columns A through E. Please do not enter denial data above Row 9.

Institution Name Line

Row 3, Column B. Enter in this cell the complete name of the reporting hospital.

Institution Number Line

Row 3, Column D. Enter in this cell the Hospital's 6-digit Medicare I.D. Number. Do not enter hyphens, dashes or quotation marks. (e.g. Meritus Medical Center is entered as 210001). Please see attached list for your reference.

Period

Row 5 Column B. Enter the 4 digit Fiscal Year (based on a July –June Schedule -2015) and the Quarter number (Q1=July-Sept, Q2=Oct-Dec, Q3=Jan-Mar, Q4=Apr-Jun). Example: January – March 2015 should be recorded as 2015Q3.

Reporting Section

This section begins with Row 9. Do not record denials data above Row 9. All data should be recorded in one worksheet – do not use a single worksheet for each month of the quarter. Please do not include extra data. Only provide the data that is required in the template.

By payer, utilizing one line for each category of denial, provide the following information for the cases with denied services written off by your hospital in the calendar quarter.

Col. 1 Payer that Denied Claim – Enter the Payer code for the Payer that denied the claim, using the codes from the Maryland Hospital Inpatient Data Submission Elements and Formats, Data Item 21. These codes should be updated as the “Hospital Patient-Level Data Submission Requirements” are updated.

The FY 2015 Inpatient Data Submission Requirement are as follows:

- 01 = Medicare
- 02 = Medicaid FFS Only and Pending Medicaid
- 03 = Title V
- 04 = Blue Cross
- 06 = Other Government Program
- 07 = Workmen’s Compensation
- 08 = Self Pay
- 09 = Charity (Patient was not charged for care)
- 10 = Other
- 11 = Donor
- 12 = HMO
- 14 = Medicaid HMO
- 15 = Medicare HMO
- 16 = Blue Cross-National Capital Area
- 17 = Blue Cross – Other State (Non-MD)
- 18 = International Insurance
- 99 = Unknown

Col. 1a Health Plan Payer – Enter the Payer code from the Inpatient Data Submission Regulations - Record Type 1, Data Element 16, Primary Health Plan Payer or 17 Secondary Health Plan Payer - Codes 01 to 99, use code 00 for not applicable. The Primary Health Plan Data Table from FY2015 Inpatient Data Submission Regulations (data element 16) is attached for reference. These codes should be updated as the “Hospital Patient-Level Data Submission Requirements” are updated.

Col. 2 Patient Category – Enter only one of the following patient categories per line, blanks are not acceptable:

- inpatient services
- emergency department services
- outpatient services

Col. 3 Denial Reason - Enter only one of the following reasons per line blanks are not acceptable:

- medical necessity
- no pre-authorization
- untimely filing
- RAC Audit
- other

Col. 4 Number of Cases Denied – Enter the total number of cases with billed charges written off as denied. Do not report reversals (or negative numbers). Only the total number of cases denied should be reported.

Col. 5 Total Amount Written Off as Denied – Enter the total amount of billed charges written off as denied (this should be a positive amount).

Primary Health Plan Data Table from FY2015 Inpatient Data Submission Regulations

(http://www.hscrc.state.md.us/hsp_Info1.cfm)

SHARED SAVINGS/LOSS REPORT 2.8Overview 2.81

This report enables hospitals to provide information on payments received or payments made associated with the CMS Medicare Shared Savings Program. The amounts reported should be limited to payments made to the hospital or payment made by the hospital. They should not include payments received or made that are distributed to physicians or other providers other than the hospital. The Shared Savings Program involves participation in an Accountable Care Organization or other Medicare demonstration where a payment is made to the participating providers (or payment is due from participating providers) based on the savings (or loss) level achieved relative to a benchmark. This information is required as a condition of the new Medicare All Payer Model.

Your hospital's Shared Savings/Loss Reports should be reconciled to Shared Savings reported on Annual Report Schedule RE.

The Shared Savings Report is to be submitted 30 days after the end of each calendar quarter.

Detailed Instructions 2.82Heading SectionInstitution Name Line

Enter on this line the complete name of the reporting hospital.

Institution Number Line

Enter on this line the Hospital Identification Number as reported in Appendix B of the HSCRC Accounting and Budget Manual.

Period

Enter on this line the period for which the data are reported.

Reporting Section

Utilizing one line for each payment, provide the following information for each Shared Savings Payment made to your hospital or payment made by your hospital in the calendar quarter.

Col. 1 Date of payment – Enter in this column on each line the date of the Shared Savings payment made to your hospital or a payment made by the hospital to compensate for a loss recovery. Loss recoveries should be negative figures.

Col. 2 Payer – Enter in this column on each line the name of the individual or organization that made the Shared Savings payment.

Col. 3 Payment Amount - Enter in this column on each line the total amount of the Shared Saving payment or loss recovery.

GROSS PATIENT REVENUE RECONCILIATION SCHEDULE 2.9Overview 2.91

In order to monitor compliance with the new Medicare All-Payer Model, each hospital is required to submit gross patient revenue data (GPR) on a monthly basis split between in-state, out-of-state as well as Medicare GPR split between Medicare Fee-for-Service (FFS) and Medicare non-FFS. The purpose of this Schedule is to ensure that the split of the Total GPR into in-state and out-of-state and the split of the Medicare data into FFS and non-FFS reported in the Monthly Reports agree with the hospital's records, and that the Total GPR reported on the Monthly Reports agrees with the Total GPR on Schedule RE of the Annual Submission of Revenues, Expenses and Volumes.

Your hospital's annual gross patient revenue should be reconciled to the Annual Report Schedule RE.

Detailed Instructions 2.92Heading SectionInstitution Name Line

Enter on this line the complete name of the reporting hospital.

Institution Number Line

Enter on this line the Hospital Identification Number as reported in Appendix B of the HSCRC Accounting and Budget Manual.

Base Year

Enter on this line the period for which the data are reported.

Reporting SectionLine 1- Total In-State RevenueColumn 1

Enter on this line, the total annual in-state inpatient revenue.

Column 2

Enter on this line the total annual in-state outpatient revenue.

Column 3

Enter on this line the sum of column 1, total annual in-state inpatient revenue and column 2, total annual in-state outpatient revenue.

Line 2- Total Out-State Revenue

Column 1

Enter on this line, the total annual out-state inpatient revenue.

Column 2

Enter on this line the total annual out-state outpatient revenue.

Column 3

Enter on this line the sum of column 1, total annual inpatient revenue, and column 2, total annual outpatient revenue.

Line 3- Total Gross Patient RevenueColumn 1

Enter on this line the sum of Line 1, total annual in-state inpatient revenue and Line 2, total annual out-state inpatient revenue

Column 2

Enter on this line the sum of line 1, total annual in-state outpatient revenue and Line 2, total annual out-state outpatient revenue.

Column 3

Enter on this line the sum of Line 1, total annual in-state revenue and Line 2, total annual out-state revenue.

Line 4- Medicare FFS RevenueColumn 1

Enter on this line the Medicare FFS total annual in-state inpatient revenue.

Column 2

Enter on this line the Medicare FFS total annual out-state inpatient revenue.

Column 3

Enter on this line the Medicare FFS total annual in-state outpatient revenue.

Column 4

Enter on this line the Medicare FFS total annual out-state outpatient revenue.

Column 5

Enter on this line the sum of column 1, Medicare FFS in-state inpatient revenue, column 2, Medicare FFS out-state inpatient revenue, column 3, Medicare FFS in-state outpatient revenue and column 4, Medicare FFS out-state outpatient revenue.

Line 5- Medicare Non-FFS RevenueColumn 1

Enter on this line the Medicare Non-FFS total annual in-state inpatient revenue.

Column 2

Enter on this line the Medicare Non-FFS total annual out-state inpatient revenue.

Column 3

Enter on this line the Medicare Non-FFS total annual in-state outpatient revenue.

Column 4

Enter on this line the Medicare Non-FFS total annual out-state outpatient revenue.

Column 5

Enter on this line the sum of column 1, total annual Medicare Non-FFS in-state inpatient revenue, column 2, total annual Medicare Non-FFS out-state inpatient revenue, column 3, total annual Medicare Non-FFS in-state outpatient revenue and column 4, total annual Medicare Non-FFS out-state outpatient revenue.

Line 6- Total Medicare RevenueColumn 1

Enter on this line the sum of Line 4, total annual Medicare FFS in-state inpatient revenue and Line 5, total annual Medicare Non-FFS in-state inpatient revenue.

Column 2

Enter on this line the sum of Line 4, total annual Medicare FFS out-state inpatient revenue and Line 5, total annual Medicare Non-FFS out-state inpatient revenue.

Column 3

Enter on this line the sum of Line 4, total annual Medicare FFS in-state outpatient revenue and Line 5 total annual Medicare Non-FFS in-state outpatient revenue.

Column 4

Enter on this line the sum of Line 4, total annual Medicare FFS out-sate outpatient revenue and Line 5 total annual Medicare Non-FFS out-state outpatient revenue.

Column 5

Enter on this line the sum of Line 4, total annual Medicare FFS revenue and Line 5, total annual Medicare Non-FFS revenue.

Schedule UR6A – Physicians Part B Services - Detail

3.00

Overview

3.01

Schedule UR6A is provided to enable hospitals to identify and report the Physicians Part B Services costs, revenue, and FTEs reported on Schedule UR6 by Physician Category. The information reported on Schedule UR6A must agree with the information reported on Schedule UR6 Physicians Part B Services. The Physician Categories to be use in this report are those listed in the HSCRC- Physician Category Code List.

Round the expenses and revenue in Columns 3 through 6 to one decimal place (nearest hundred), e.g., 66,428.93 is entered as 66.4.

Round the FTE data in Column 8 to 1 decimal place, e.g., 22,612 hours divided by 2080 = 10.9.

Detailed Instructions

3.02

Heading SectionInstitution Name Line

Enter on this line the complete name of the reporting hospital.

Institution Number Line

Enter on this line the number assigned to the reporting hospital. The assigned number corresponds to the last 4 digits of the reporting hospitals Medicare Provider Number, e.g., 0099.

Fiscal Year Line

Enter on this line the year for which the data is reported.

Column 1 – Physician Category Code

Enter on the appropriate lines the Physician Category Code provided in the HSCRC Physician Category Code List.

Column 2 – Physician Description

Enter on the appropriate lines the Physician Description, from the HSCRC- Physician Category Code List, that matches the Physician Category Code.

Column 3 - Salaries and Fringe Benefits

Enter on the appropriate lines the Salaries and Fringe Benefits Expenses reported on Schedule UR6 for this category of physician.

Column 4 - Other Expenses

Enter on the appropriate lines the direct expenses other than salaries and fringe benefits reported on Schedule UR6 for this category of physician, as well as allocations of expenses from schedules OADP, Cs and UA. These expenses should be included in the expenses of each applicable physician category. If these expenses cannot be attributed to a specific physician category, they should be allocated evenly across all physician categories.

Column 5 - Total Expenses

Enter on the appropriate lines the sum of Columns 3, salaries and fringe benefits Column 3 and Column 4, other expenses.

Column 6 - Revenue

Enter on the appropriate lines the revenue reported on Schedule UR6 for this category of physician.

Column 7 – Hospital Based

Enter an X in this column line for physicians that are Hospital Based (For the purposes of this report only House Staff, Pathologists, Radiologists, Anesthesiologists and Emergency Department physicians are considered to be “Hospital Based”). If your hospital has both Hospital Based and non-Hospital Based physicians in the same physician category, use one line for Hospital Based and a separate line for non-Hospital Based physicians.

Column 8 – FTEs

Enter on the appropriate lines the FTEs reported on Schedule UR6 for this category of physician.

The totals of Columns 3 through 5 shall agree with Line F Fiscal Year Adjusted Expenses reported on Schedule UR6 Physicians Part B Services. The total of Column 6 shall agree with Line G Base Year Revenue reported on Schedule UR6 Physicians Part B Services. The total of Column 8 shall agree with Line A No. of FTEs Base Year reported on Schedule UR6 Physicians Part B Services.

HSCRC PHYSICIAN CATEGORY CODE LIST

<u>Code</u>	<u>Physician Description</u>
XX	Hospitalist
1	General Practice
2	General Surgery
4	Otolaryngology
5	Anesthesiology
6	Cardiology
7	Dermatology
8	Family Practice
9	Interventional Pain Management
10	Gastroenterology
11	Internal Medicine
12	Osteopathic Manipulative Medicine
13	Neurology
14	Neurosurgery
16	Obstetrics & Gynecology
17	Hospice & Palliative Care
18	Ophthalmology
19	Oral Surgery
20	Orthopedic Surgery
22	Pathology
23	Sports Medicine
24	Plastic & Reconstructive Surgery
25	Physical Medicine & Rehabilitation
26	Psychiatry
29	Pulmonary Disease
30	Diagnostic Radiology
33	Thoracic Surgery
34	Urology
37	Pediatric Medicine
38	Geriatric Medicine
39	Nephrology
40	Hand Surgery
44	Infectious Disease
46	Endocrinology
48	Podiatry
66	Rheumatology
72	Pain Management
77	Vascular Surgery
78	Cardiac Surgery
79	Addiction Medicine
81	Critical Care Medicine
82	Hematology
83	Hematology- Oncology
84	Preventative Medicine

<u>Code</u>	<u>Physician Description</u>
85	Maxillofacial Surgery
86	Neuropsychiatry
90	Medical Oncology
91	Surgical Oncology
92	Radiation Oncology
93	Emergency Medicine
94	Interventional Radiology
98	Gynecological Oncology
C3	Interventional Cardiology
C0	Sleep Medicine
ZZ	Other *

*Provide detailed description